



MATATIELE
LOCAL MUNICIPALITY

**2023/2024
QUARTERLY
SECTION 52(D)
REPORT**

**3RD QUARTER ENDED
31 MARCH 2024**

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GLOSSARY

Annual Budget – Prescribed in section 16 of the MFMA - the formal means by which a

Municipality approve official budget for the next three years.

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

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.

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.

Vote – One of the main segments into which a 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 52(d): Quarterly budget Statements

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

1.1 RESOLUTIONS

This is the resolution being presented to Council in the quarterly report on the implementation of budget and financial state of affairs of the municipality as required in terms of section 52 of the Municipal Finance Management Act 56 of 2003.

Recommendations:

- That, the report on the implementation of the budget and the financial state of affairs of the municipality for the quarter ended 31 March 2024 be noted by council.
- That, the submission of section 52(d) reports and to Provincial and National Treasuries 30 days after the end of each quarter be noted by Council.
- That, the council note the withdrawal from the bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Management Act, Sec11 (4)

1.2 EXECUTIVE SUMMARY

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.

Consolidated Performance (Revenue & Expenditure)

Operating Budget

Revenue by source

The total approved revenue budget amounted to **R 610,233,708**, this was adjusted to an adjusted revenue budget of **R 706,922,116**. The Municipality recognised revenue for quarter 3 amounted **R 140,008,736** including Capital transfers. The revenue recognised in Quarter 03 is **20%** of the total approved revenue budget. This is less than the expected performance for the quarter due a decreased 3rd trench of equitable share as compared to the 1st and 2nd trenches. The Municipality will continue to enforce its credit control and debt collection policies as way of enhancing the collection of revenue from customers. Year to date revenue recognised is **77%**.

Operating Expenditure by type

The approved operating expenditure budget was **R 514,750,752** this was adjusted to an adjustment budget of **R 564,065,940**. The Expenditure recognised for Quarter 3 is **23%** of the total approved operational expenditure. This is less than expected performance for the quarter due to Workmen's Compensation, Eskom Connection fees, hire charges, uniform protective clothing and non-cash items that are recognised at the end of financial year. ~~Expenditure on some of these items is expected reflect in quarter 4 and period 13.~~ The other variance is due to delays in procurement processes that are underway. Year to date revenue recognised is **63%**

Capital Expenditure

The municipality approved capital budget was **R 181,716,499** this was adjusted to an adjusted capital expenditure budget of **R 230,089,719**. Capital Expenditure incurred for the quarter ended 31 March 2024 amounts to **R 23,655,122** million, excluding the reflected adjustments made of **R -13,553,212** million is due to the reclassification of INEP from Capital budget to operating budget INEP expenditure transferred to operating expenditure budget from Capital expenditure which resulted to a total

expenditure of R 10,101,910 for the Quarter. The expenditure incurred to date is 4% this is less than expected performance for the quarter is due to the reclassification of INEP from Capital budget to operating budget INEP expenditure transferred to operating expenditure budget from Capital expenditure in Quarter 3 period. The other variance is due to procurement processes that are still underway for capital projects. YTD expenditure is 36% of the total capital expenditure budget.

Capital Expenditure material variances.

The Capital Expenditure for the 2023/24 financial year is low 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 fourth quarter under review.

The table below is an analysis per business unit –

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

Row Labels	Sum of TotalBudget	January Actuals	February Actuals	March Actuals	Year to Date Actuals
Community Halls and Facilities:Public Amenities (3005)	1 359 996	167 000	- 80 000	64 000	393 701
CORE FUNCTION: SOLID WASTE REMOVAL	4 230 012	-	401 039	7 800	461 130
Energy Sources: Electricity (4040)	22 598 552	1 006 644	- 21 775 040	1 551 583	8 685 722
Executive and Council: Municipal Manager (1010)	69 996	-	-	-	20 101
Finance and Administration: Information Technology (2540)	1 850 004	172 899	-	-	1 235 479
Finance and Administration: Administrative and Corporate Support(253)	280 008	-	-	-	50 000
Finance and Administration: Asset Mangement and Reporting (2015)	60 000	-	-	-	45 539
Finance and Administration: Council Support (2541)	600 000	-	-	196 000	349 293
Finance and Administration: Human Resources (2535)	30 000	-	-	-	20 101
Finance and Administration: SCM & Expenditure (2025)	3 560 004	-	-	-	2 032 910
Finance and Administration: Revenue and Debt Management (2020)	99 996	-	-	-	57 722
Finance:Budget & Treasury (2010)	60 000	-	-	-	20 101
Governance Function:INTERNAL AUDIT (1030)	1 560 000	-	-	-	45 539
Marketing; Customer Relations; Publicity and Media Co-ordination:com	120 000	-	16 805	6 000	65 001
Planning and Development: LED (3520)	69 996	-	-	-	67 744
Planning and Development: Planning (3510)	20 004	10 527	-	-	10 527
Planning and Development: Planning Governance (3540)	39 996	-	-	-	38 097
Public Safety: Civil Defence (3074)	3 690 000	-	-	-	387 593
ROAD TRANSPORT: INFRASTRUCTURE GOVERNANCE (4050)	39 996	-	-	-	25 439
Road Transport: Project Operations & Maintn(4010)	61 741 988	-	1 134 433	1 739 797	9 964 442
Roads:Project Management Unit	70 975 646	4 928 364	6 089 391	10 439 549	50 501 820
Town Planning; Building Regulations and Enforcement; and City Engineer	57 033 576	-	660 160	3 380 560	7 881 370
Grand Total	230 089 770	6 285 433	13 553 212	17 369 689	82 359 371

4% 36%

The approved capital budget includes Capital Replacement Reserve.

Grants Funded Capital

- The MIG capital grant allocation for the financial year is R 51,863,350 million as per Dora Allocation. The spending for quarter ending 31 March 2024 is R 14,054,549 which represent 27% of expenditure and YTD spending is 78%.

- Integrated National Electrification Programme (INEP) of R 37,400,000 million that was allocated under Capital expenditure was transferred to Operational Expenditure.
- Disaster Response Grant of R 2,251,000 million was allocated and the grant funding was adjusted budget allocation of R 34,957,004. The grant reflects zero spending for the quarter ending of 31 March 2024 due to projects await intention to award as all procurement system is completed.
- Human Settlement Development Grant for the financial year is R 57,033,568 million expected. The spending for the month under review is R 4,040,720 which represent 7%, and YTD expenditure is 14% of the grant allocation.

Internally generated funds- Funded Capital

- Capital Replacement Reserves (CRR) for the financial year R 86,235,816 million is allocated, the total spending for the quarter ended 31 March 2024 is R 13,442,088 which represent 16% and YTD spending is 38%.
- The municipality anticipate to spend 100% of the total capital budget as at the end of the financial year, Therefore the spending is sitting at 36% for the quarter ending 31 March 2024.

Grant Funded Projects (MIG PROJECTS)

MIG Capital Project	Quarter 3 status
Lekhalong via Magma-Outspan Access Road	The project is at planning stage.
Mnceba - Matiase Access Road & Bridge	The project is 90% completed.
Construction of Cedarville Internal Streets Phase 4	The project is at planning stage.
Mahasheng Access Road & Bridge	The project is at planning stage.
Maluti Internal Streets Phase 5	The project is at planning stage.
Rehabilitation of Matatiele internal Streets Cluster 1	The project is 95%, completed (Defects Liability Period).
Extension of Matatiele Sports Centre Ph2	The project is 85 % completed.
High Mast Lights	There are 10 Highmast that have been delivered and 9 have been installed, Overall progress is at 80% pending supply points to be connected and lights fittings to be installed
Sreet Lights	Makoloni Projects has been appointed, 50% Material have been delivered. Trenching, digging of holes and planting of poles is on Progress.

Mafube-Nkosana Access Road & Bridge	The project is 60 % completed.
Harry Gwala Internal Streets	The project is 57% completed.

Disaster Response Grant

Disaster Response Grant	Quarter 3 Status
Malubalube Access Road	The project is completed
khohlong Access Road	The project is undergoing the design stage
Baloon Street Crossing Bridge	The project is at the RFQ stage
Mabheleni-Upper Mvenyane Access Road & Bridge	Task order has been issued and site handover was conducted
Hillside - Ngcwengane Access Road and Bridge	The project is at the RFQ stage
Rockville Protea Bridge	The project is at the RFQ stage
Nyanzela Access Road	The project is at the RFQ stage
khohlong Access Road	The project is completed

Grant Funded Projects

Grant Funded Projects (Integrated National Electrification Programme Grant) INEP

INEP Capital Project	Quarter 3 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 waiting for an Outage date. Overall progress is at 95%.
Tholang Electrification	Construction is complete and Energised. Overall progress is at 100%
Nkululekweni Electrification	Igoda has been appointed, 100% Material has been delivered to Site, Excavations, Pole Planting and Stringing is on progress. Overall progress is at

86%.

Internal Funded Capital Projects

INTERNAL PROJECTS	Quarter 3 status
Landfill site A/R	The project is 95% partially complete.
Cemetery Development WIP	The project is at planning stage.
Upgrade of municipal offices WIP	The project is at planning stage.
Mavundleni Access Road	The project is partially Completed
Black Diamond Access Road and Bridge	The project is practical on completion and is 95% partially complete.
Tsepisong Kamorathaba to Kuyasa AR	The project is partially Completed
Council Chambers Water Supply	The project is 95% partially completed (Defects Liability Period)
Lakhalong Access Road	The project is 95% partially completed (Defects Liability Period)
Moriting Access Road	The project is under construction (Overall progress 88%)
Belford Access Road	The project is under construction (Overall progress 27.5%)
LANDFILL WEIGHBRIDGE	The project is Practical completion project is 95% complete
Internal Audit System	A1 electrical have been appointed, Designs are complete, 70% Material have been delivered to site. Construction progress is at 25%
FM TOWER LINE WIP	A1 electrical have been appointed, Designs are complete, 70% Material have been delivered to site. Construction progress is at 25%
Pholile Access Road	The project is under construction (Overall progress 49%)
Springana Access Road	The project is under construction (Overall progress 22%)
Mpofini Access Road	The project is under construction (Overall progress 50%)
Mkrwabo Access Road	The project is under construction (Overall progress 50%)
Municipal Plant	The project is 52.5 % completed.
Khesa A/R	The project is 45.4 % completed.
Mango A/R	The project is under construction (Overall progress 37.5%)

Sekhutlong Access Road CRR	The project is under construction (Overall progress 37.5%)
Construction of Silo Phase 4	The project is at planning stage
Kinira to Shepard hope Access Road	The project is at planning stage
Transformers Infra	The project is at planning stage
Substation Switch Gears	The project is at planning stage
Municipal Fleet	The project is at planning stage
Fire Engine Truck	The project is under construction (Overall progress 60%)
Pamlaville Access Road Ward 7	The project is under construction (Overall progress 60%)
Dlodlweni Phase 2	The project is 67 % completed.
Masopa A/R	The project is 28% completed.
Extension Matatiele Sports Centre	The project is 85 % completed.
Rehabilitation of Matatiele Internal Streets-Cluster 1	The project is 95 % completed (Defects Liability Period)
HIGHMAST LIGHTS WARD 1	The highmast is complete and Energised.
HIGHMAST LIGHTS WARD 26	The highmast is complete and not Energised, awaiting for Eskom to construct the supply point.

PART 2 – IN-YEAR BUDGET STATEMENTS

2.1 Table C1 Monthly Budget Statement Summary

EC441 Matatiele - Table C1 Monthly Budget Statement Summary - M09 - Quarter 3

Description	2023/24	Budget Year 2024/25							
	Audited Outcomes	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	4 701	45 512	40 770	8 741	21%	54 360
Service charges	70 828	86 942	86 942	18 794	56 302	65 205	(8 904)	-14%	86 942
Investment revenue	19 146	17 200	20 813	5 795	16 602	17 545	(743)	-4%	20 813
Transfers and subsidies - Operational	293 763	318 510	318 093	103 503	337 766	238 622	99 144	42%	318 093
Other own revenue	25 612	37 741	37 461	7 433	20 558	28 835	(8 277)	-29%	37 461
Total Revenue (excluding capital transfers and contributions)	458 264	514 753	525 668	140 231	480 681	386 978	99 002	23%	525 668
Employee costs	146 640	161 717	168 750	38 390	115 789	123 992	(8 210)		168 750
Remuneration of Councilors	22 672	25 320	25 320	5 714	17 297	18 990	(1 723)		25 320
Depreciation and amortisation	64 712	53 300	53 300	0	18 282	39 975	(21 693)		53 300
Interest	134	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	64 088	78 705	78 257	15 712	55 283	58 689	(3 571)		78 257
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	272 116	195 709	233 448	67 657	147 611	184 518	(16 908)	-10%	233 448
Total Expenditure	570 781	514 751	584 068	127 474	354 232	406 337	(52 105)	-13%	584 068
Surplus/(Deficit)	(112 498)	2	(38 398)	12 757	128 740	(15 358)	142 167	-925%	(38 398)
Transfers and subsidies - capital (monetary allocations)	108 353	95 481	181 254	(223)	50 519	125 300	(54 881)	-52%	181 254
Transfers and subsidies - capital (in-kind) contributions	(4 145)	95 483	142 856	12 534	187 288	110 142	77 126	70%	142 856
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-		-
Surplus (Deficit) for the year	(4 145)	95 483	142 856	12 534	187 288	110 142	77 126	70%	142 856
Capital expenditure & funds sources									
Capital expenditure	99 933	181 717	230 093	10 102	82 359	175 217	(92 858)	-53%	230 090
Capital transfers recognised	50 659	95 481	143 854	(3 340)	49 585	119 540	(69 955)	-55%	143 854
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	48 134	86 236	86 236	13 442	32 375	84 677	(32 302)	-50%	86 236
Total sources of capital funds	99 033	181 717	230 093	10 102	82 359	175 217	(92 858)	-53%	230 090
Financial Position									
Total current assets	459 565	523 858	426 557	-	601 520	-	-	-	426 557
Total non current assets	1 082 968	1 304 637	1 254 350	-	1 148 045	-	-	-	1 254 350
Total current liabilities	161 082	160 394	78 617	-	188 402	-	-	-	78 617
Total non current liabilities	44 880	36 827	-	-	36 325	-	-	-	-
Community wealth/Equity	1 377 943	1 629 334	1 602 291	-	1 524 848	-	-	-	1 602 291
Cash flows									
Net cash from (used) operating	361 550	147 918	198 291	169 511	398 597	149 668	(248 729)	166%	198 291
Net cash from (used) investing	143 169	(181 717)	(230 090)	(32 913)	(114 181)	(175 217)	(61 036)	35%	(230 090)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	865 280	326 024	285 303	-	538 203	293 750	(245 453)	-84%	220 988
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	15 185	3 989	3 988	3 885	3 179	3 712	28 242	186 857	249 056
Creditors Age Analysis									
Total Creditors	8	-	-	-	-	-	-	-	8

2.1.2 Table C2 Monthly Budget Statement –Financial Performance (Functional Class)

EC441 Matatiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - Quarter 3

Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Revised Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD %	YTD Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		372 020	403 019	414 582	91 681	385 493	308 882	78 612	26%	414 582
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		372 020	403 019	414 582	91 681	385 493	308 882	78 612	26%	414 582
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 853	12 100	11 909	3 251	9 152	8 980	172	2%	11 909
Community and social services		6 664	6 989	6 708	1 119	4 364	5 079	(666)	-14%	6 708
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6 189	5 201	5 201	2 132	4 753	3 901	858	22%	5 201
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 015	62 020	149 852	21 281	53 880	102 389	(48 508)	-47%	149 852
Planning and development		868	3 504	60 292	4 090	7 998	38 817	(30 819)	-79%	60 292
Road transport		62 147	58 516	89 560	17 181	45 882	63 571	(17 689)	-28%	89 560
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118 729	133 065	130 590	23 596	92 674	68 229	(25 254)	-9%	130 590
Energy services		106 919	113 716	141 216	19 897	81 693	83 724	(2 085)	-2%	141 216
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 810	19 289	19 383	3 699	11 335	14 504	(3 169)	-22%	19 383
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	586 816	610 234	708 922	140 009	541 503	516 479	25 021	5%	708 922
Expenditure - Functional										
Governance and administration		213 148	233 487	249 822	58 355	164 228	181 649	(17 421)	-10%	249 822
Executive and council		30 685	33 967	33 664	7 324	23 046	25 354	(2 308)	-9%	33 664
Finance and administration		178 692	194 744	211 319	60 273	138 023	152 688	(14 660)	-10%	211 319
Internal audit		3 571	4 775	4 839	958	3 153	3 607	(454)	-13%	4 839
Community and public safety		46 537	51 797	70 013	17 872	42 271	40 084	(2 185)	-8%	70 013
Community and social services		24 553	27 466	46 638	12 609	25 946	28 213	(2 273)	-8%	46 638
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		21 904	24 331	23 375	5 264	16 325	17 858	(1 531)	-9%	23 375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		125 473	105 773	83 530	3 428	48 084	71 030	(22 956)	-32%	83 530
Planning and development		19 794	38 759	39 209	5 690	20 297	29 891	(9 594)	-32%	39 209
Road transport		105 689	67 014	44 321	(2 161)	27 786	41 139	(13 343)	-32%	44 321
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		185 804	123 683	160 701	47 618	89 639	107 573	(17 934)	-7%	160 701
Energy services		168 806	102 045	139 049	42 070	84 140	51 441	(32 701)	-8%	139 049
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		16 738	21 348	21 651	5 548	15 500	16 132	(633)	-4%	21 651
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	570 761	514 751	564 066	127 474	354 232	408 337	(52 105)	-13%	564 066
Surplus/ (Deficit) for the year		(4 145)	95 483	142 856	12 534	187 268	110 142	77 126	70%	142 856

2.1.3 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) - M09 - Quarter 3

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Approved Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	YTD Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive Council	1	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin	1	371 565	462 544	414 207	91 852	585 173	306 573	78 600	25.6%	414 207
Vote 3 - Corporate	1	454	475	355	29	320	308	12	3.9%	355
Vote 4 - Development and Planning	1	846	3 504	63 292	4 101	8 103	38 817	(30 715)	-79.1%	60 292
Vote 5 - Community	1	24 663	31 479	31 262	6 930	20 487	23 484	(2 997)	-12.6%	31 292
Vote 6 - Infrastructure	1	169 387	172 232	203 776	37 077	127 417	147 295	(19 879)	-13.5%	230 776
Vote 7 - Internal Audit	1	-	-	-	-	-	-	-	-	-
Vote 8 -	1	-	-	-	-	-	-	-	-	-
Vote 9 -	1	-	-	-	-	-	-	-	-	-
Vote 10 -	1	-	-	-	-	-	-	-	-	-
Vote 11 -	1	-	-	-	-	-	-	-	-	-
Vote 12 -	1	-	-	-	-	-	-	-	-	-
Vote 13 -	1	-	-	-	-	-	-	-	-	-
Vote 14 -	1	-	-	-	-	-	-	-	-	-
Vote 15 -	1	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	586 816	610 234	703 922	140 809	541 500	516 479	25 021	4.8%	706 822
Expenditure by Vote										
Vote 1 - Executive Council	1	31 665	33 967	33 664	7 324	23 046	25 354	(2 308)	-9.1%	33 664
Vote 2 - Finance and Admin	1	106 403	111 852	120 304	32 936	63 754	87 150	(3 396)	-3.9%	120 004
Vote 3 - Corporate	1	72 489	82 892	91 315	17 275	54 274	65 538	(11 264)	-17.2%	91 315
Vote 4 - Development and Planning	1	19 940	38 759	39 209	5 590	20 237	29 891	(9 594)	-32.1%	39 209
Vote 5 - Community	1	63 335	73 145	91 665	23 420	57 770	62 217	(4 447)	-7.1%	91 665
Vote 6 - Infrastructure	1	274 339	169 359	193 370	59 909	111 936	132 580	(20 643)	-15.6%	193 370
Vote 7 - Internal Audit	1	3 571	4 775	4 839	958	3 153	3 607	(454)	-12.6%	4 839
Vote 8 -	1	-	-	-	-	-	-	-	-	-
Vote 9 -	1	-	-	-	-	-	-	-	-	-
Vote 10 -	1	-	-	-	-	-	-	-	-	-
Vote 11 -	1	-	-	-	-	-	-	-	-	-
Vote 12 -	1	-	-	-	-	-	-	-	-	-
Vote 13 -	1	-	-	-	-	-	-	-	-	-
Vote 14 -	1	-	-	-	-	-	-	-	-	-
Vote 15 -	1	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	570 761	514 751	584 068	127 474	354 232	406 337	(32 105)	-12.8%	564 088
Surplus/ (Deficit) for the year	2	(4 145)	95 483	119 854	13 335	187 268	110 142	77 126	70.0%	142 858

2.1.4 C4 Monthly Budget Statement –Financial Performance (revenue and Expenditure)

EC441 Matatiele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - Quarter 3

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		59 114	71 416	71 416	16 072	47 740	53 562	(5 822)	(8)	71 416
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 713	15 526	15 526	2 723	8 563	11 664	(3 062)	(20)	15 526
Sale of Goods and Rendering of Services		870	3 830	3 649	136	537	3 477	(2 879)	(75)	3 649
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 313	6 500	6 500	521	1 262	4 875	(3 613)	(55)	6 500
Interest from Current and Non Current Assets		19 146	17 200	28 813	5 796	16 802	17 545	(743)	(4)	28 813
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		206	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 237	2 028	2 028	519	1 200	1 521	(321)	(26)	2 028
Licence and permits		3 596	4 094	4 094	1 360	2 672	3 070	(188)	(5)	4 094
Operational Revenue		264	965	965	27	226	724	(498)	(52)	965
Non-Exchange Revenue										
Property rates		48 716	54 360	54 360	4 701	49 312	46 770	8 741	16	54 360
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 609	1 769	1 769	378	1 913	1 527	387	22	1 769
Licence and permits		64	25	25	6	23	19	5	20	25
Transfers and subsidies - Operational		293 768	318 510	318 083	103 503	337 736	223 622	99 144	31	318 083
Interest		14 356	18 431	18 431	4 090	12 381	13 823	(1 442)	(12)	18 431
Fine Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		104	-	-	-	-	-	-	-	-
Other Gains		591	-	-	-	123	-	123	100%	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		458 264	514 753	525 686	140 231	480 981	380 978	90 002	23%	525 686
Expenditure By Type										
Employee related costs		146 340	161 717	168 700	38 390	115 789	123 999	(8 210)	(7)	168 730
Remuneration of councilors		22 872	25 322	25 322	5 714	17 257	18 990	(1 733)	(10)	25 322
Bulk purchases - electricity		58 349	71 075	71 075	14 031	51 037	53 307	(2 270)	(4)	71 075
Inventory consumed		5 748	7 629	7 191	1 682	4 196	5 547	(1 351)	(18)	7 191
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		64 712	53 300	53 300	0	18 282	39 976	(21 693)	(41)	53 300
Interest		134	-	-	-	-	-	-	-	-
Contracted services		134 393	113 365	159 484	51 791	130 206	104 120	(3 922)	(3)	159 484
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Recoverable debts written off		13 361	6 000	7 000	-	-	4 900	(4 900)	(81)	7 000
Operational costs		59 793	76 325	71 963	15 867	47 154	55 670	(8 346)	(11)	71 965
Losses on Disposal of Assets		64 569	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	258	-	258	100%	-
Total Expenditure		570 701	514 751	584 086	127 474	354 232	480 337	(52 105)	-13%	584 086
Surplus/(Deficit)		(112 437)	2	(38 398)	12 757	126 749	(15 359)	142 107	(12)	(38 388)
Transfers and subsidies - capital (monetary allocations)		108 353	95 481	181 254	(223)	60 519	125 300	(64 781)	(10)	181 254
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 145)	95 483	142 856	12 534	187 268	110 142			142 856
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 145)	95 483	142 856	12 534	187 268	110 142			142 856
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 145)	95 483	142 856	12 534	187 268	110 142			142 856
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 145)	95 483	142 856	12 534	187 268	110 142			142 856

In terms of Quarter 3 Monthly Budget & Performance assessment, the actual billed and/or collected to date is R 140,103,109 million excluding of Capital transfers and subsidies against approved budget of R 525,668,200 million, this represents 27% of revenue collected for the Quarter. This is above the expected performance for the quarter due to property rates billing, INEP and FMG recognised for the Quarter.

The operating expenditure budget for the quarter ended 31 March 2024 is R 127,474,327 million against the approved budget of R 564,065,940 million, expenditure incurred for the quarter is 23% of the total operating expenditure budget this is less than expected performance for the quarter. due to Workmen's Compensation, Eskom Connection fees, hire charges, uniform

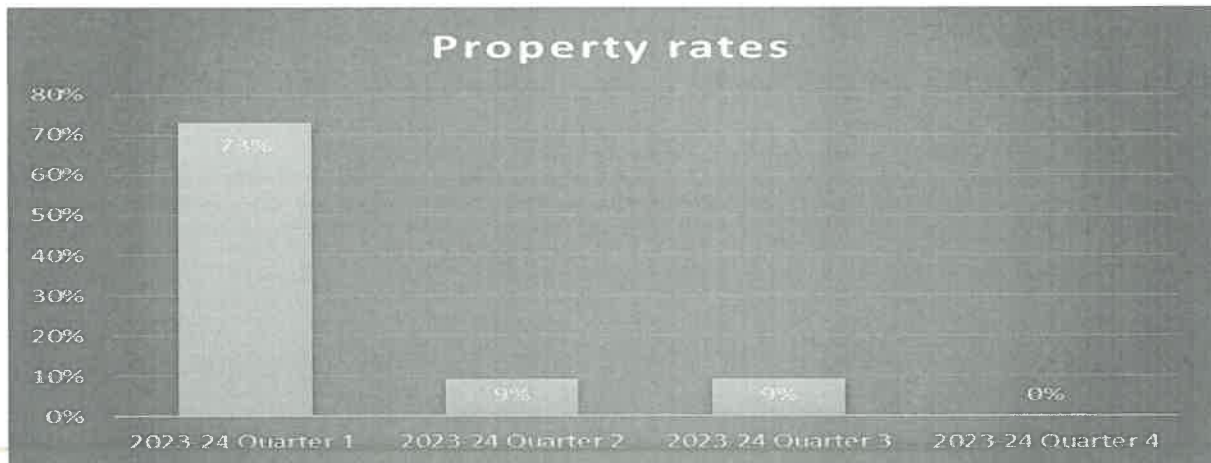
protective clothing and non-cash items that are recognised at the end of financial year. Expenditure on some of these items is expected reflect in quarter 4 and period 13. The other variance is due to delays in procurement processes that are underway.

Revenue by Source

Property Rates

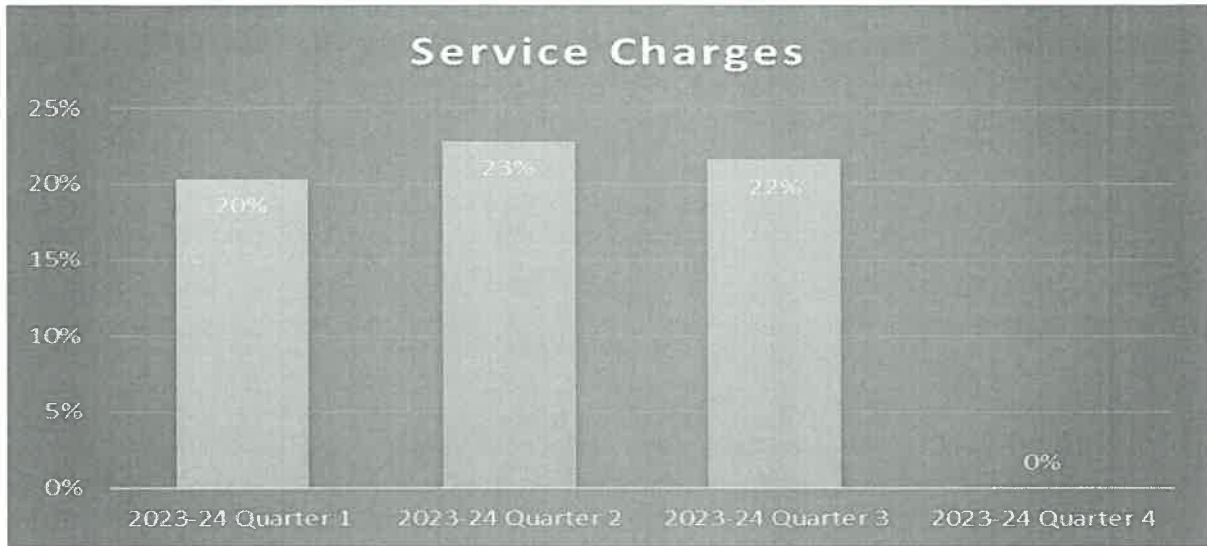
Property Rates is the major part of the municipal own revenue and represents **28%** of total own revenue budget. Billing on Annual property rates is done in July for the financial year. Billing for the quarter 3 amounted to **R 4,700,684** YTD.

The total property rates recognised amounted to **R 4,700,684** against approved budget of **R 54,360,276** this represents **9%** of received revenue by source for the Quarter under review which is less than anticipated **25%** due to no payments received from Government Departments who are in arrears. Income received from property rates amounted to **R 3,733,759** against total billed amount of **R 4,700,684** representing **79%** billing rate on this category for the Quarter 3 ended 31 March 2024. YTD total property rates billed against collection represent **91%**.



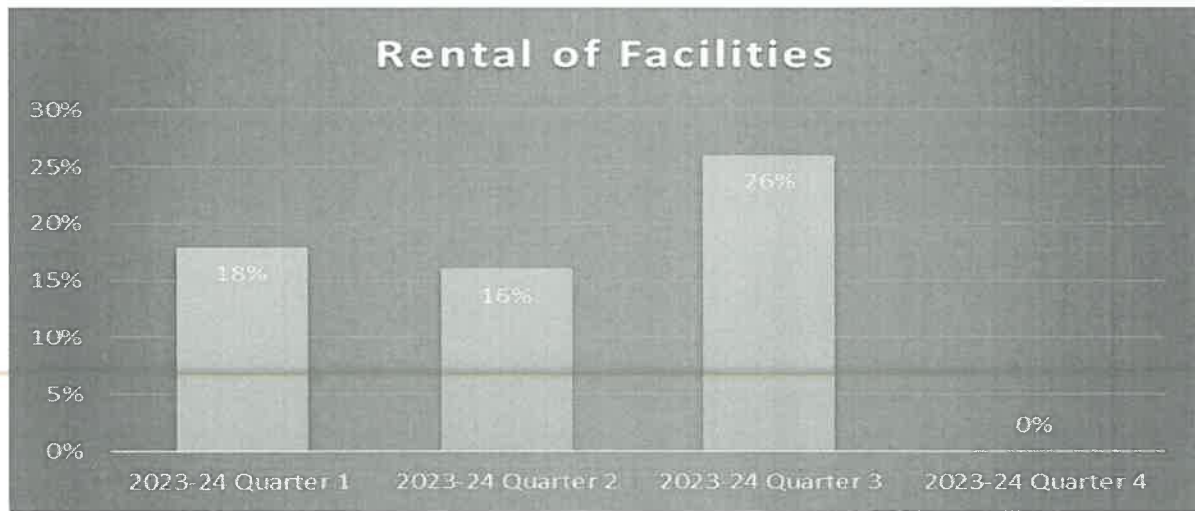
Service Charges

Revenue from Service charges amounted to **R 18,794,269** which is made out of **R 2,722,595** and **R 16,071,675** for Refuse and Electricity for the 3rd quarter ended 31 March 2024 against the approved budget of **R 86,941,680**, This represents **22%** of the revenue budget for this source. This is less the expected performance for the quarter on this category due to less collection on Prepaid electricity sales and refuse removal. Year to date revenue recognised is **65%**.



Rental from facilities

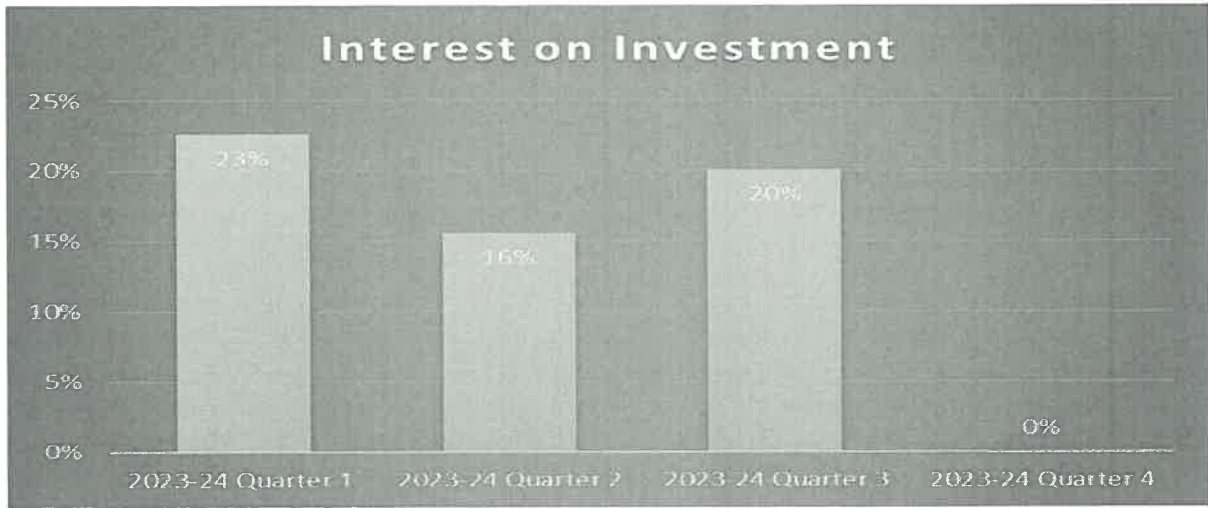
Revenue from rental of facilities amounted to **R 518,641** for the 3rd quarter ended 31 March 2024 against the approved budget of **R 2,027,544** and this represents **26%**. This is within the expected performance for the quarter due to revenue on sundry services and Site Rentals on Community Assets.



Interest on Investments

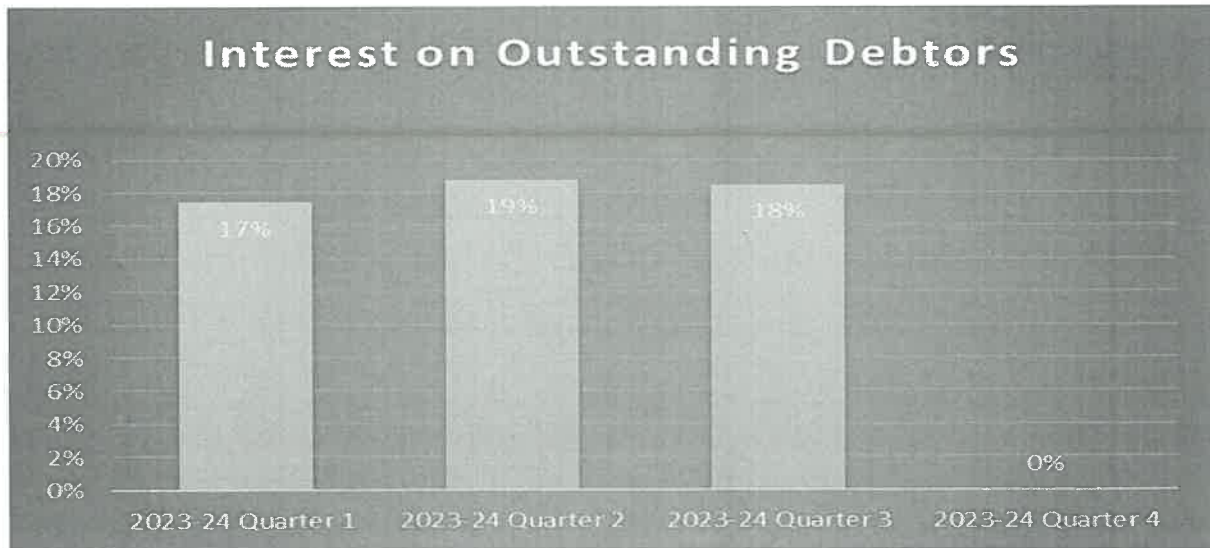
The total Interest on investments approved budget is **R 17,199,996** and was adjusted to **R 28,813,002**, the interest received for the quarter 3 ending on 31 March 2024 is **R 5,795,878** which represents **20%** of the total budget from this source. This is less than the expected performance for the Quarter due to interest on investments which have not

yet matured for the quarter under review. YTD revenue recognised on this revenue source is **58%** of the budget.



Interest on Outstanding Debtors

Interest on outstanding debtors for the 3rd quarter ended 31 March 2024 amounted to **R 4,611,287** against the approved budget of **R 24,930,792** and this reflects **18%** of the revenue budget and is a below performance as the expected target is **25%** for the quarter due to non-receipts on Interest on electricity and debtors who do not pay their rates billed on time. The decrease is due to a decline of defaulting customers for payment of services, especially government departments which results in less interest being levied for late payments. The revenue recognised to date is **55%**.



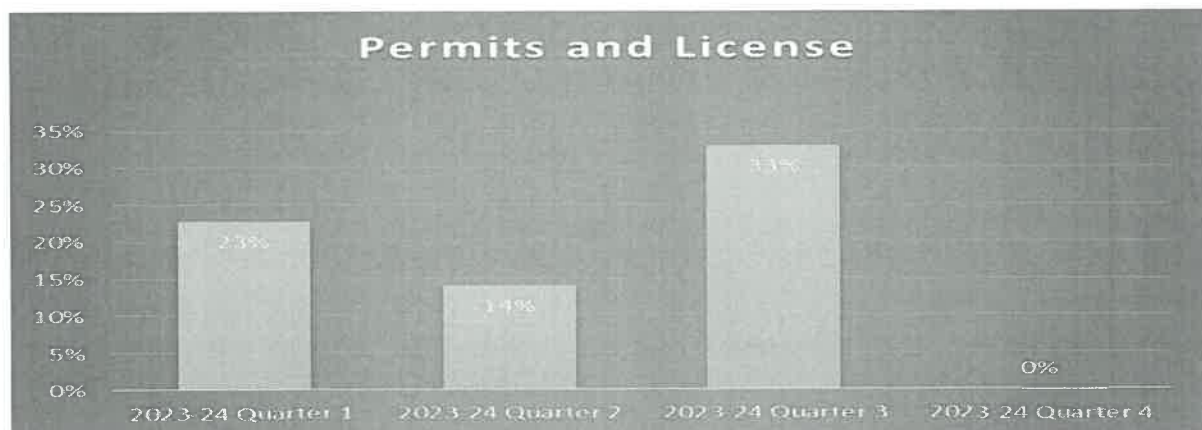
Fines & Penalties

Revenue from fines and penalties amounted to **R 778,184** for the 3rd quarter ended 31 March 2024 against approved budget of **R 1,769,004** and this reflects **44%** of the revenue budget from fines and penalties, this is more than expected variance for the quarter due to improved municipal traffic fines raised/issued and it is above the expected performance is due to the fact that not all fines issued by the traffic officers have been captured on the system. Fines revenue are raised on cash basis whilst the budget is based on Grap 1. Grap 1 requires us to recognise the total fines issued and not only based on collection. The revenue recognised to date is **108%**.



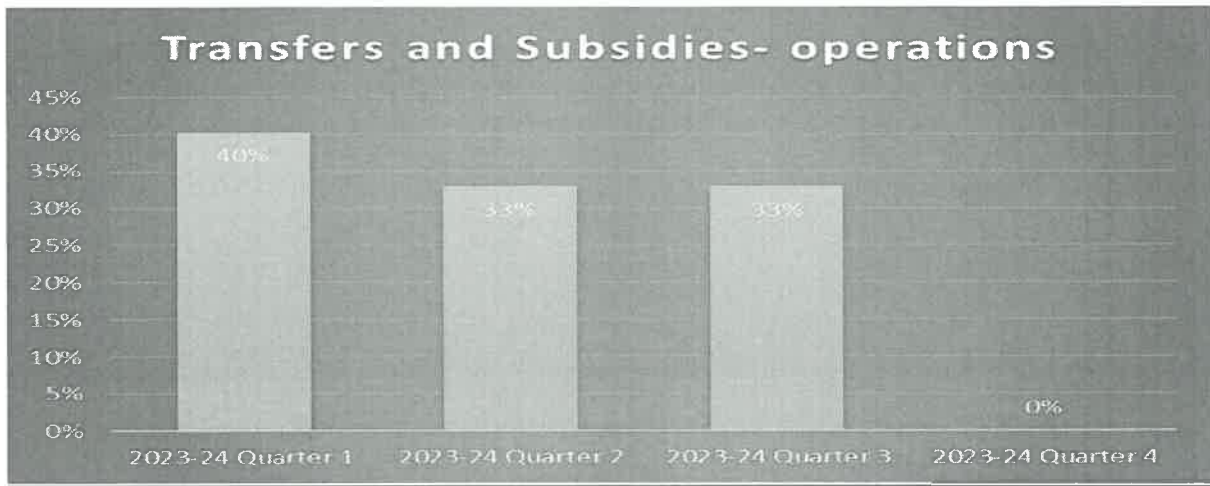
Licenses and Permits

Revenue from licenses and permits amounted to **R 1,367,166** against approved budget **R 4,118,844** for the 3rd quarter ended 31 March 2024. This represents **33 %** revenue for the quarter against the budget from this source, this is more than expected performance due to an increase in Learner's licence and motor vehicle registration application for the quarter has improved. The revenue recognised to date is **70%**.



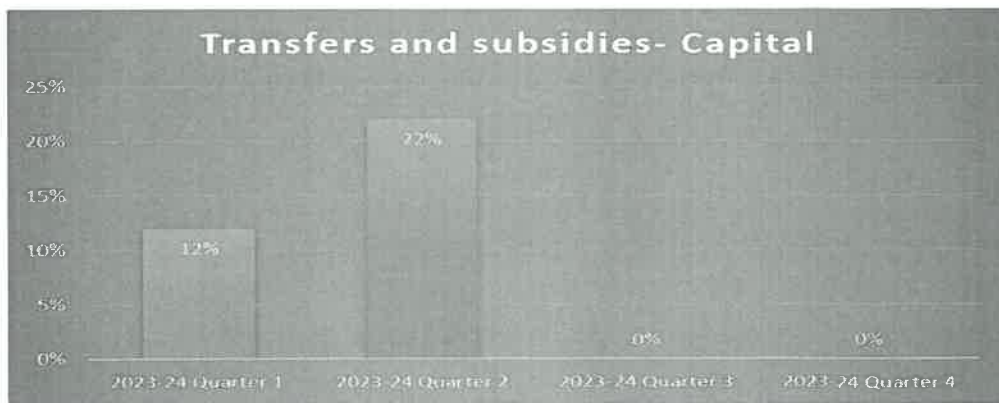
Transfers and Subsidies-Operational

Total approved budget amount on transfers and subsidies is **R 318,510,300** this was adjusted to an adjustments budget of **R 318,092,652** and the transfers recognised for the quarter amounted to **R 103,502,636**, this is representing **33%** of the total budget allocation which is above the expected performance for the quarter due to the operating grants received this include Equitable Share recognised for the quarter under review. The revenue recognised to date is **106%**.



Transfers and Subsidies- Capital

Total approved budget on transfers and subsidies is **R 95,480,736** and was increased to adjusted budget to **R 181,253,912**. Total revenue of **R -222,520.05** was recognised for the quarter ended 31 March 2024 and it represents almost **0%** of total budget. This is less than the expected performance for the quarter, due to the reclassification of INEP from Capital budget to operating budget. The revenue recognised to date is **33%**.



Other Revenue

Total approved budget on other revenue is **R 4,894,572** and was adjusted to an adjustments budget of **R 4,614,403**. Other revenue collected for Quarter 3 amounted to **R162,511** this represents **4%** of the budget allocated for this category, this is less than expected performance for the quarter due to less revenue collected on merchandising and jobbing, admin handling fees and insurance refund and 5% admin fees, various line items of revenue are related to timing of certain events and will only be accounted for in the 4th Quarter. The revenue recognised to date is **18%**.



Expenditure by Type

Expenditure by type reflects operational budget per type/category of expenditure.

Employee Related Costs

Salary costs incurred –Total approved budget allocation is **R161,716,536** was adjusted to an adjustments budget of **R 168,729,702**. The Municipality incurred **R 38,390,332** million salary costs at the end of March 2024, incurring **24%** expenditure for the quarter and this is less than the expected performance for the Quarter. The variance is a result of the timing of filing of vacant positions, resignations, Recruitment have not been finalised for any vacant post major contributing factor is overtime and standby allowances which to-date the expenditure is less than anticipated. Budget for leave provision remain unspent. The expenditure recognised to date is **69%**.

The municipal administration must at least identify and submit to the council for approval the priority posts to be filled within the available budget and savings accrued.

Row Labels	Sum of TotalBudget	Sum of 202 401	Sum of 202 402	Sum of 202 403	Sum of TotalActual
Municipal Staff	160 446 334	12 663 973	12 280 763	12 260 020	111 873 441
Senior Management	8 283 368	402 797	385 279	397 500	3 915 341
Grand Total	168 729 702	13 066 770	12 666 041	12 657 521	115 788 782
				38 390 332	
				23%	69%

Councillors Remuneration

The Remuneration of Councillors expenditure amounted to **R 5,714,109** for the for 3rd quarter ended 31 March 2024 against budget of **R 25,320,192** this represents **23%** of the budget allocated to this category. This is less than expected performance for the quarter due to reduction in medical aid contributions. The expenditure recognised to date is **68%**.

Row Labels	Total Budget	January Actuals	February Actuals	March Actuals	YTD Actuals
Chief Whip	865 687	61 441	61 441	61 441	532 390
Executive Committee	5 996 324	344 044	344 044	344 044	3 112 169
Executive Mayor	1 113 309	283 415	283 415	334 387	2 176 464
Section 79 committee chairperson	788 886	-	-	-	24 542
Speaker	938 664	65 276	65 276	65 276	562 707
Total for All Other Councillors	15 617 322	1 072 910	1 157 463	1 170 240	10 907 842
Grand Total	25 320 192	1 827 085	1 911 638	1 975 387	17 267 030
				5 714 109	
				23%	68%

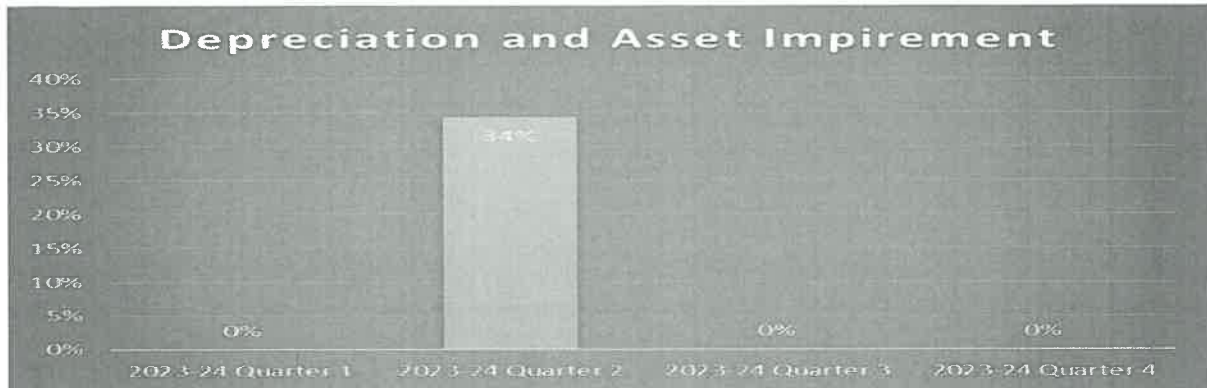
Debt impairment

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. It must be noted that debt impairment testing, and calculation is done at the financial year end and only at the time are journal entries processed into the financial system.

Depreciation and Asset Impairment

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 quarter and the asset impairment will be processed

at year end. It also relates to asset impairment which is undertaken towards the year end of the financial year and the approved budget of **R 53,300,148** is allocated for depreciation, the YTD expenditure recognised is **34%**.



Finance Costs

No expenditure relating to interest charges has been incurred for the quarter. The municipality is not yet obliged to make interest payment. 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.

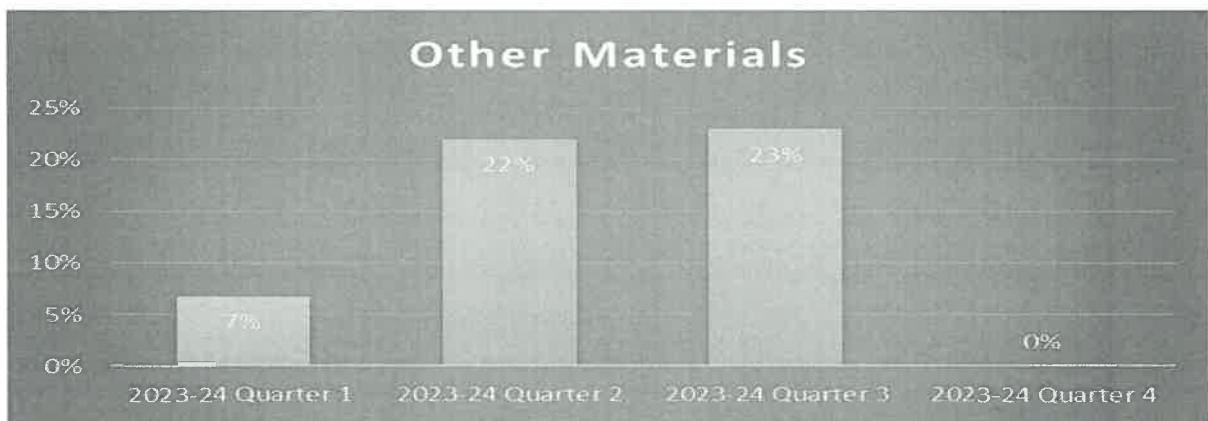
Bulk Purchases

Expenditure on electricity bulk purchases amounted to **R 14,030,531** for the 3rd quarter ended 31 March 2024 against approved budget of **R 71,075,364** this represents **20%** and the overall expenditure is less the expected performance. This is attributed by the seasonal demand of electricity and load shedding. The expenditure recognised to date is **78%**.



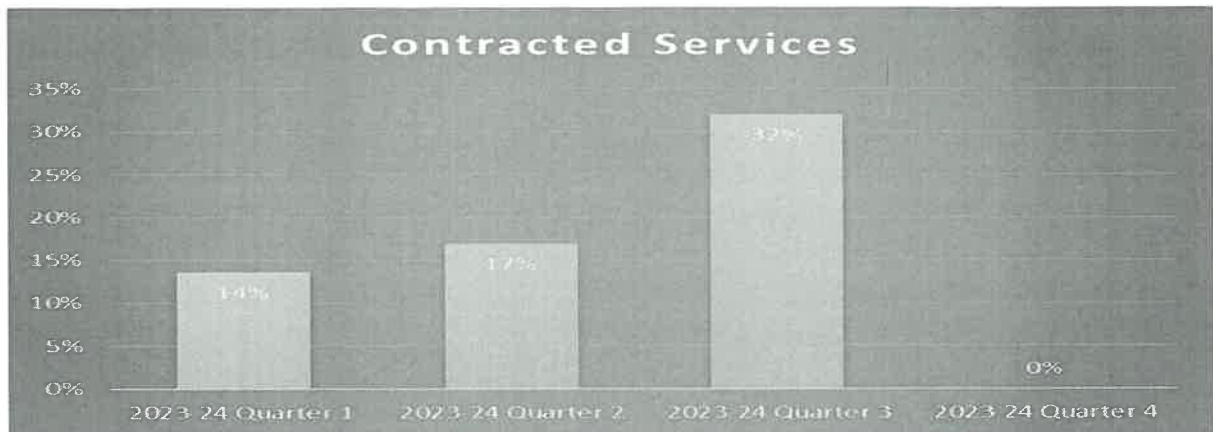
Other Material

The expenditure amounted to **R 1,681,944** for the 3rd quarter ended 31 March 2024 against approved budget of Total approved budget on other material is **R 7,629,420** was adjusted to an adjustments budget of **R 7,191,416**. The expenditure amounted to **R 1,681,944** for the 3rd quarter ended 31 March 2024 against budget. This represents **23%** of budget allocation this is less than the expected performance for the quarter. The variance is due less demand on finished goods. The majority of the expenditure is reflected under road operation and maintenance and Energy unit, maintenance and repairing of assets is going according to the adopted maintenance plan of 3 years, hence the variance. The expenditure recognised to date is **58%**.



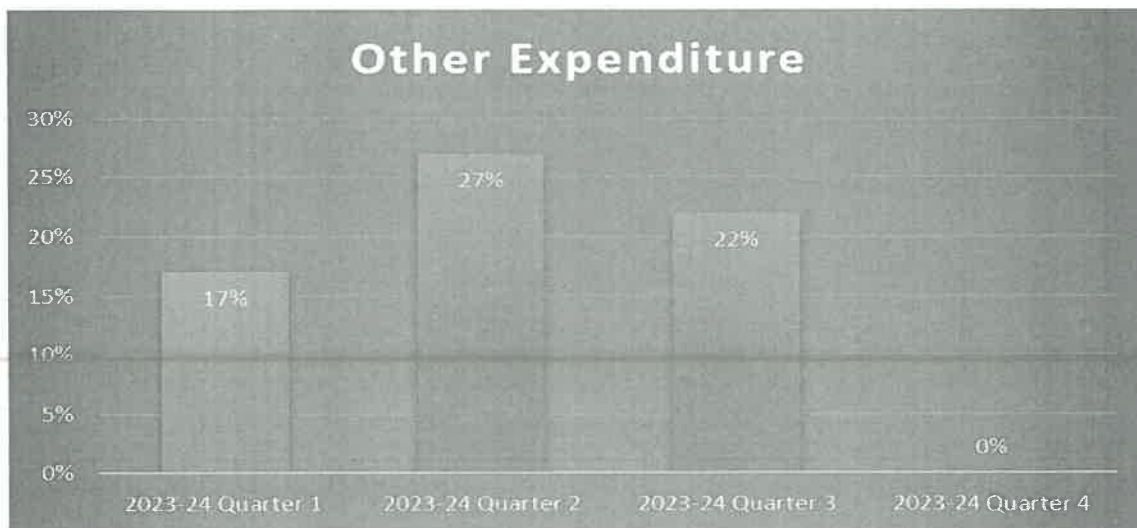
Contracted Services

The spending in this expenditure category is **R 51,790,675** against approved Budget of Total approved budget on contracted services is **R113,384,58** was adjusted to an adjustments budget of **R 159,483,676**. The expenditure for the quarter on this category is **R 51,790,675** against Budget, this represents **32%** of the budget. This is more than expected performance for the quarter due to more expenditure on Indigent Management System, consulting cost financial reporting assets, Livestock Improvement, music festival, repairs maintenance electricity and contracted Outsourced-Safeguard & Security, Accounting and Electrical Infrastructure Maintenance, and it should be anticipated that once procurement process for the projects are finalised the variance will be reduced. The expenditure recognised to date is **63%**.



Other Expenditure

Total approved budget on other expenditure is **R 76,324,512** was adjusted to and adjusted budget of **R 71,965,442**. Other expenditure for the quarter amounted to **R 15,866,735** against budget, this represents **22%** and is below the expected performance for the Quarter. This is due to less expenditure relating to Audit fees, ICT software Licences, insurance premium, advertising and achievements and awards and work’s man compensation and Audit fees. The expenditure recognised to date is **66%**.



2.1.5 C5 Monthly Budget Statement –Capital Expenditure (municipal vote, functional classification and funding)

EC441 Matatiele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - Quarter 3

Vote Description	Ref	2023/24		Budget Year 2024/25		YTD variance	%	Budget		
		Approved	Actual	Approved	Year To Date actual					
R thousands										
Multi-Year expenditure appropriation	1									
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 -		-	-	-	-	-	-	-		
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		
Single Year expenditure appropriation	2									
Vote 1 - Executive Council		-	70	70	-	20	50	(30)	-63%	70
Vote 2 - Finance and Admin		3 667	3 909	3 900	23	2 221	2 529	(704)	-24%	3 900
Vote 3 - Corporate		1 704	2 610	2 750	369	1 655	2 018	(363)	-18%	2 750
Vote 4 - Development and Planning		-	130	57 154	4 351	7 995	35 342	(27 746)	-78%	57 154
Vote 5 - Community		2 417	9 130	3 250	544	1 242	6 920	(5 668)	-62%	9 250
Vote 6 - Infrastructure		9 246	154 017	155 355	5 115	59 177	126 256	(67 119)	-45%	155 355
Vote 7 - Internal Audit		-	1 560	1 560	-	45	1 275	(1 229)	-96%	1 560
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	99 033	181 717	230 090	10 122	82 359	175 217	(92 555)	-53%	230 090
Total Capital Expenditure		99 033	181 717	230 090	10 122	82 359	175 217	(92 555)	-53%	230 090
Capital Expenditure - Functional Classification										
Governance and administration		5 571	8 440	5 250	392	3 942	5 276	(1 338)	-27%	8 250
Executive and support		-	70	70	-	20	50	(30)	(3)	70
Finance and administration		5 571	6 510	5 660	392	3 875	4 943	(1 068)	(3)	6 560
Internal audit		-	1 560	1 560	-	45	1 275	(1 229)	(3)	1 560
Community and public safety		2 085	4 609	3 050	151	781	3 630	(2 549)	-73%	5 050
Community and social services		275	910	1 350	151	384	862	(449)	(3)	1 350
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 713	3 590	3 050	-	388	2 768	(828)	(3)	3 050
Housing		-	-	-	-	-	-	-	-	-
Fee in		-	-	-	-	-	-	-	-	-
Economic and environmental services		87 829	99 794	189 824	28 363	68 489	131 399	(62 870)	-48%	189 824
Planning and development		-	130	57 154	4 351	7 995	35 742	(27 746)	(3)	57 154
Road transport		87 829	99 661	132 738	24 330	67 490	95 616	(28 124)	(3)	132 738
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 447	68 886	26 829	(16 324)	9 147	33 958	(24 811)	-73%	26 829
Energy services		3 117	66 355	22 556	(19 117)	5 695	33 683	(20 995)	(3)	22 556
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		330	4 530	4 273	393	451	3 273	(2 819)	(3)	4 273
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	99 033	181 717	230 090	10 122	82 359	175 217	(92 555)	-53%	230 090
Funded by:										
National Government		50 899	95 481	96 510	(7 381)	42 125	74 894	(32 791)	(3)	96 510
Provincial Government		-	-	87 034	4 041	7 891	35 643	(27 785)	(3)	87 034
Local Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Natl + Prov Dep'tm Agencies)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		50 899	95 481	143 354	(3 341)	49 963	110 540	(60 555)	-59%	143 354
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds		48 134	86 236	86 236	12 442	32 375	64 677	(52 302)	(3)	86 236
Total Capital Funding		99 033	181 717	230 090	10 122	82 359	175 217	(92 555)	-53%	230 090

The municipality approved capital budget was R 181,716,499 this was adjusted to an adjusted capital expenditure budget of R 230,089,719. Capital Expenditure incurred for the quarter ended 31 March 2024 amounts to R 23,655,122 million, excluding the reflected adjustments made of R -13,553,212 million is due to the reclassification of INEP from Capital budget to operating budget INEP expenditure transferred to operating expenditure budget from Capital expenditure which resulted to a total expenditure of R 10,101,910 for the Quarter. The expenditure incurred to date is 4% this

is less than expected performance for the quarter is due to the reclassification of INEP from Capital budget to operating budget INEP expenditure transferred to operating expenditure budget from Capital expenditure in Quarter 3 period. The other variance is due to procurement processes that are still underway for capital projects. YTD expenditure is 36% of the total capital expenditure budget.

2.1.6 C6 Monthly Budget Statement –Financial Position

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M09 - Quarter 3

Description	Ref 1	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		254 787	326 824	285 300	369 885	255 300
Trade and other receivables from exchange transactions		(27 732)	125 378	103 587	(15 527)	103 587
Receivables from non-exchange transactions		143 548	52 209	32 890	160 318	32 890
Current portion of non-current receivables		—	—	—	—	—
Inventory		1 805	2 025	2 580	3 100	2 580
VAT		82 038	17 322	2 200	78 915	2 200
Other current assets		5 318	—	—	4 721	—
Total current assets		459 565	523 858	426 557	601 520	426 557
Non current assets						
Investments		—	—	—	—	—
Investment property		4 960	4 960	6 542	4 960	6 542
Property, plant and equipment		1 076 555	1 237 781	1 245 718	1 140 782	1 245 718
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		1 543	—	1 543	1 543	1 543
Intangible assets		911	1 975	550	782	550
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		1 083 969	1 304 697	1 254 350	1 148 046	1 254 350
TOTAL ASSETS		1 543 534	1 828 554	1 680 907	1 749 567	1 680 907
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		1 636	413	465	1 755	465
Trade and other payables from exchange transactions		57 837	56 071	61 200	22 745	61 200
Trade and other payables from non-exchange transactions		4 904	—	—	56 425	—
Provision		11 816	80 868	29 993	20 371	29 993
VAT		81 928	13 041	(13 041)	84 145	(13 041)
Other current liabilities		2 861	—	—	2 881	—
Total current liabilities		161 082	160 394	78 617	188 402	78 617
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		205 962	199 221	78 617	224 727	78 617
NET ASSETS	2	1 337 572	1 629 334	1 602 291	1 524 840	1 602 291
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 025 822	1 543 098	1 525 339	1 172 518	1 525 339
Reserves and funds		352 321	88 238	76 952	352 321	76 952
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1 377 943	1 629 334	1 602 291	1 524 840	1 602 291

The table reflects the financial position is recorded at the end of the quarter ending 31 March 2024.

2.1.7 C7 Monthly Budget Statement –Cash Flow

EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M09 - Quarter 3

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		43 708	43 488	43 488	4 193	42 337	32 516	9 720	30%	43 488
Service charges		70 126	78 730	78 730	17 389	54 089	57 547	(3 459)	-6%	78 730
Other revenue		21 974	51 959	51 679	4 997	17 817	39 499	(21 681)	-55%	51 679
Transfers and Subsidies - Operations		293 564	319 510	318 093	110 719	346 502	238 622	107 880	43%	318 093
Transfers and Subsidies - Capital		119 841	85 481	181 254	31 129	107 313	125 500	(18 187)	-14%	181 254
Interest		18 991	17 200	28 813	5 845	17 449	17 545	(96)	-1%	28 813
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(208 865)	(455 451)	(503 766)	(64 741)	(186 912)	(361 462)	174 550	-48%	(503 766)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		361 338	147 918	198 291	109 511	368 587	149 868	(248 720)	-166%	198 291
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		143 198	(181 717)	(230 080)	(32 913)	(114 181)	(175 217)	61 036	-35%	(230 080)
NET CASH FROM/(USED) INVESTING ACTIVITIES		143 198	(181 717)	(230 080)	(32 913)	(114 181)	(175 217)	(61 036)	35%	(230 080)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing, long term/refinancing		-	-	-	-	-	-	-	-	-
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)	(33 790)	76 598	284 416	(25 349)			(33 790)
Cash/cash equivalents at beginning:		360 723	360 723	319 029		254 787	319 089			254 787
Cash/cash equivalents at month/year end:		865 260	326 924	285 239		539 203	293 740			220 997

PART 3 –SUPPORTING DOCUMENTATION

DEBTORS' ANALYSIS

Supporting Table SC3 _Monthly Budget statement Aged Debtors _ 3rd quarter

EC441 Matatiele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - Quarter 3

Description	HT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 318	1 137	1 351	1 059	738	1 075	1 057	5 777	19 512	9 707	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	2 420	615	530	534	315	508	456	91 958	97 308	93 722	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1500	1 513	462	424	403	424	383	374	26 525	30 510	28 111	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	7	7	7	-	-	-	
Interest on Asset Debtor Accounts	1910	3 196	1 564	1 536	1 520	1 501	1 568	1 300	53 293	65 590	59 281	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1920	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	757	211	138	379	0	177	25 014	4 495	36 148	35 065	(5)	-	-	
Total By Income Source	2000	15 185	3 889	3 988	3 885	3 179	3 712	28 242	186 867	249 066	225 894	(5)	-	-	
2023/24 - Totals only		7 345	5 152	7 033	4 266	4 701	5 674	45 551	137 297	217 020	187 488	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	2200	5 688	2 834	2 465	2 230	1 895	2 136	2 024	99 160	117 743	107 615	-	-	-	
Commercial	2300	7 195	783	530	587	205	346	25 197	13 944	48 730	40 251	(5)	-	-	
Households	2400	2 301	1 173	1 082	1 078	1 078	1 069	1 350	73 762	82 563	78 028	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2900	15 185	3 988	3 988	3 885	3 179	3 712	28 242	186 867	249 066	225 894	(5)	-	-	

The total debt book for quarter 3 ending 31 March 2024 is **R 249,065,955** inclusive of **R 3,636,112** advance payments.

The total debt book for quarter 3 ending 2024 of **R 245,429,843.58** (including current of **R 9,446,522.68** which is not yet due) has decreased by **R 5,188,230.92** from the previous month closing balance of **R 241,171,551.82**. Debt is made up of the following:

- **Residential debt:**
R 93 895 895.43
- **Commercial debt**
R 35 453 125.42
- **Government debt**
R 112 023 222.04
- **Other**
R 4,057,600.69

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 70,084,587**.

- **Maluti**
R 64,532,964.65 (including current)

- **Cedarville**
R 5,257,284.74 (including current)

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 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 82,389,224.5

Business H/O R 29 985 394.73

Churches H/O R 128 593.59

Farms H/O R 3 676 449.54

A total of **R 4,314,466.07** was collected for the 3rd quarter through the utilisation of debt collectors.

CREDITORS' ANALYSIS

EC441 Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 - Quarter 3

Description	NT Code	Budget Year 2024/25									Prior year totals for chat (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
FAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	8	-	-	-	-	-	-	-	8	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	8	-	-	-	-	-	-	-	8	-

The municipality makes an extra effort that creditors are paid within 30 days as per MFMA, the municipality paid its creditors within 30 days of receipts unless there is a valid reason for not paying on time.

INVESTMENT POTFOLIO ANALYSIS

Mar-24					
Investment Management					
Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	5 180 264.17	10 227 307.44	-9 042 663.16	-49 307.44	6 364 908.45
INEP	3 301 000.00	19 031 246.73	-12 663 386.40	-31 246.73	9 668 860.33
EPWP	-	-	-	-	-
Municipal Electrification Intervention	314 321.42	1 935.46	-	-1 935.46	316 256.88
Disaster Management	-	32 706 000.00	-	-	32 706 000.00
Library and Archives	-	-	-	-	-
Finance Management Grant	977 631.39	-	-718 123.75	-	259 507.64
Smart Grid	62 958.33	387.73	-	-387.73	63 346.06
Establishment Plan	217 627.79	1 229.15	-	-1 229.15	218 856.94
Housing Development Fund	2 218 342.57	12 529.08	-	-12 529.08	2 230 871.65
Dedea	675 068.30	3 689.75	-	-3 689.75	678 758.05
Total Conditional Investments	12 947 214	29 278 325	- 22 424 173	- 100 325	19 801 366
Mar-24					
Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	171 884 582.18	4 200 000.00	-	-	176 084 582.18
Call Acc STD CRR	12 673 210.42	-	-	-	12 673 210.42
Call ACC FNB Surplus Cash	6 805 395.80	-	-	-35 956.72	6 805 395.80
Nedbank 32 Days	7 523 260.08	50 807.71	-	-50 807.71	7 574 067.79
Nedbank	32 707 971.34	133 342 512.90	-120 706 000.00	-109 184.57	45 344 484.24
Nedbank relief fund	888 140.46	5 468.82	-	-5 468.82	893 609.28
Nedbank COV -19 Solidarity	107 641.36	662.94	-	-662.94	108 304.30
Nedbank Retention	3 779 746.21	88 671.31	-	-88 671.31	3 868 417.52
Termination Guarantee	144 640.82	-	-	-952.01	144 640.82
Standard Bank	-	50 000 000.00	-	-	50 000 000.00
Account Gaurantee	6 202 000.00	-	-	-40 822.66	6 202 000.00
Nedbank	50 995 068.50	136 821.91	-51 131 890.41	-136 821.91	-
Total Unconditional	293 711 657	187 824 946	- 120 706 000	- 469 349	309 698 712
Total investments as at 31 March 2024					329 500 078

It must be noted that the municipality do not have entities hence no investment that must be recognised on their behalf.

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 31 March 2024 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs.

The table above reflects investments as at the 31 March 2024 at the various institutions at which the funds are invested, the total investments amounted to **R 329,500,078** this includes both conditional and unconditional grants and municipal reserves.

A significant portion of this is being ring fenced for various statutory and constructive obligations and may therefore not being considered as unencumbered cash.

Bank Balances

The following reflects bank balances 31 March 2024 (Quarter 3)

Description	January 2023	February 2023	March 2023
Nedbank Primary Account:	7,327,318.27	3,118,152.93	2,329,328.89
Standard bank Account:	12,476,287.52	4,291,126.38	3,101,152.47
FNB Money Market Account:	2,889,124.68	2 994 135.91	3,058,772.59
Total Cash held at quarter 3 ending 31 March 2024	22,692,730.47	10,403,415.22	8,489,253.95

The above tables reflect the Cashbook balance of R 8,489,253.95 and investment balance of R 329,500,078 and the total cash book balance and investment is R 337,989,933.

ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

EC441 Matatiele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 - Quarter 3

Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:										
Operating Transfers and Grants										
National Government:		343 491	312 569	312 152	115 294	322 167	234 166	158 801	47.8%	312 152
Expanded Public Works Programme Integrated Grant		4 850	3 974	3 792	1 193	3 974	2 842	1 132	28.4%	3 752
Integrated National Electrification Programme Grant		-	-	-	27 936	27 936	-	27 936	100.0%	-
Local Government Financial Management Grant		1 880	1 700	1 700	-	1 700	-	425	25.0%	1 700
Municipal Infrastructure Grant		52 323	2 925	2 730	10 178	54 593	2 872	50 821	2338.2%	2 730
Equitable Share		286 368	303 970	303 970	75 893	303 970	227 977	75 893	25.0%	303 970
Provincial Government:		-	5 941	5 941	(650)	-	4 466	(4 456)	-100.0%	5 941
Specify (Add grant description)		-	2 250	2 250	(699)	-	1 668	(1 668)	-100.0%	2 250
Specify (Add grant description)		-	3 691	3 691	-	-	2 798	(2 798)	-100.0%	3 691
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		343 491	318 510	318 093	114 644	392 167	236 622	153 545	44.3%	318 093
Capital Transfers and Grants										
National Government:		49 539	95 481	124 220	17 846	45 775	69 654	(44 678)	-45.1%	124 220
Municipal Disaster Relief Grant		2 251	-	34 957	32 706	32 706	22 729	10 577	47.8%	34 957
Municipal Infrastructure Grant		-	55 581	51 963	-	-	39 362	(39 362)	-100.0%	51 963
Integrated National Electrification Programme Grant		46 288	39 900	37 400	(14 860)	13 070	28 363	(15 293)	-53.5%	37 400
Provincial Government:		-	-	57 034	1 398	3 951	35 646	(31 695)	-88.5%	57 034
Specify (Add grant description)		-	-	-	748	3 331	-	40 000	100.0%	-
Specify (Add grant description)		-	-	57 034	-	-	35 646	(35 646)	-100.0%	57 034
Specify (Add grant description)		-	-	-	650	650	-	650	100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		49 539	95 481	181 254	19 244	49 727	125 600	(75 743)	-60.4%	181 254
TOTAL RECEIPTS OF TRANSFERS & GRANTS		393 030	413 991	499 347	133 888	441 894	362 222	77 802	21.4%	499 347

All trenches allocated to be received in the quarter under review have been received and the expenditure will be reduced when the year progresses in the financial year under review.

NB. The council to note that we have received re allocations and additional for INEP and EPWP grants, and a special adjustment budget will be made at the end of April 2024.

- Operating transfers and subsidies have increased by R 3,822,000 due to additional and adjustment of allocation of the Integrated electrification and Expanded Public Works Incentive grant by National treasury.
- Re-adjustment of funding allocation of R 222,000 from the Expanded Public Works Incentive resulting to an increase in allocation as per Division of Revenue Act.
- Re-Adjustment of funding allocation of R 2,500,000 and the additional of R 1,100,000 from the Integrated National Electrification resulting to an increase in allocation as per Division of Revenue Act.

Supporting Table C7

EC441 Matatiele - Supporting Table SC7(f) Monthly Budget Statement - transfers and grant expenditure - M09 - Quarter 3

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
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		6 460	2 925	2 730	19 591	24 190	2 072	22 118	165.7%	2 730
Expanded Public Works Programme Integrated Grant		4 810	-	-	971	3 752	-	3 752	#DIV/0!	-
Integrated National Electrification Programme Grant		-	-	-	17 946	17 946	-	17 946	#DIV/0!	-
Local Government Financial Management Grant	S	1 650	-	-	775	1 462	-	1 462	#DIV/0!	-
Municipal Infrastructure Grant		-	2 925	2 730	-	1 030	2 072	(1 042)	-50.8%	2 730
Provincial Government:		345	3 621	3 691	1 019	2 507	2 768	39	1.4%	3 691
Specify (Add grant description)		345	-	-	(1 788)	0	-	0	#DIV/0!	-
Specify (Add grant description)		-	-	-	160	160	-	160	#DIV/0!	-
Specify (Add grant description)		-	3 681	3 691	2 647	2 647	2 768	(121)	-4.4%	3 691
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		6 805	6 546	6 421	20 710	26 997	4 840	22 157	457.8%	6 421
Capital Transfers and Grants										
National Government:		109 353	103 405	131 922	2 535	59 437	95 658	(36 222)	-37.9%	131 922
Municipal Disaster Relief Grant		-	-	34 957	264	2 024	22 129	(20 105)	-90.5%	34 957
Municipal Infrastructure Grant		62 065	60 505	59 565	16 916	47 406	45 166	2 240	5.0%	59 565
Integrated National Electrification Programme Grant		45 288	39 900	37 400	(14 644)	10 006	28 363	(18 356)	-64.7%	37 400
Provincial Government:		-	-	57 634	(501)	-	35 646	(35 646)	-100.0%	57 634
Specify (Add grant description)		-	-	57 634	(501)	-	35 646	(35 646)	-100.0%	57 634
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		109 353	103 405	189 556	2 035	59 437	131 304	(71 368)	-54.7%	189 556
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		115 157	110 021	195 377	22 745	86 434	136 144	(49 711)	-36.5%	195 377

Expenditure performance on operational grants to date represents **42%** of the approved budget and this is above the performance for the quarter.

Capital Expenditure on capital grants to date represents is **32%** of the approved budget on capital grants, expenditure on capital grants is less the expected performance This is due to capital payments that are made and revenue was recognised on MIG and expenditure incurred on INEP.

EMPLOYEE RELATED COSTS AND COUNCILLOR'S REMUNERATION

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.

EMPLOYEE RELATED COST

Total approved budget allocation is **R161,716,536** was adjusted to an adjustments budget of **R 168,729,702**. The Municipality incurred **R 38,390,332** million salary costs at the end of March 2024, incurring **24%** expenditure for the quarter and this is less than the expected performance for the Quarter. The variance is a result of the timing of filing of vacant positions, resignations, Recruitment have not been finalised for any vacant post major contributing factor is overtime and standby allowances which to-date the expenditure is less than anticipated. Budget for leave provision remain unspent. The expenditure recognised to date is **69%**.

COUNCIL REMUNERATION

The Remuneration of Councillors expenditure amounted to **R 5,714,109** for the for 3rd quarter ended 31 March 2024 against budget of **R 25,320,192** this represents **23%** of the budget allocated to this category. This is less than expected performance for the quarter due to reduction in medical aid contributions. The expenditure recognised to date is **68%**.

SUPPLY CHAIN MANAGEMENT

a. Progress on Procurement Plan 2022/23

PROCUREMENT PLAN	Total Project Cost	Budget 2023/24	Mode of Procurement	Project Description	Requisition and Spec submission date	SPEC Date	Advert Date	Closing Date	BEC Date	BAC Date	Appointment	Status
BUDGET & TREASURY OFFICE												
Revenue and expenditure:												
Revenue and expenditure Management	R2 500 000.00	R 2 500 000.00	Competitive bidding	Indigent management system	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Re-advert waiting presation on BSC
Revenue and expenditure Management	R 380 000.00	R 380 000.00	Competitive bidding	Printing and mailing of statements	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Evaluation Stage
Revenue and expenditure Management	R 380 000.00	R 380 000.00	Competitive bidding	Debt collectors	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Not presented on BSC
SCM & FLEET	R 3 000 000.00	R 3 000 000.00	Competitive bid	Supply and delivery of motor vehicles	08-May-23	09-May-23	12-May-23	29-May-23	05-Jun-23	12-Jun-23	28-Jun-23	Not presented on BSC
SCM & FLEET	R 500 000.00	R 500 000.00	Competitive bid	Supply and delivery of	08-May-23	09-May-23	12-May-23	29-May-23	05-Jun-23	12-Jun-23	28-Jun-23	Not presented

SCM & FLEET	R 150 000.00	R -	Competitive bid	office furniture	08-May-23	09-May-23	12-May-23	29-May-23	05-Jun-23	12-Jun-23	28-Jun-23	on BSC
SCM & FLEET	R 200 000.00	R 50 000.00	Competitive bid	Purchase of 5 laptops and a projector	08-May-23	09-May-23	12-May-23	29-May-23	05-Jun-23	12-Jun-23	28-Jun-23	Not presented on BSC
Assets & Financial Reporting	R 3 200 000.00	R 3 320 000.00	Competitive bidding	Insurance of municipal assets	09-Jun-23	13-Jun-23	23-Jun-23	24-Jun-23	02-Aug-23	11-Aug-23	11-Sep-23	Evaluation Stage
COMMUNITY SERVICES												
Public Safety	3 000 000	R 3 000 000.00	Competitive bidding	Procurement of the fire engine	26-May-23	30-May-23	09-Jun-23	10-Jul-23	19-Jul-23	28-Jul-23	28-Aug-23	On advert closing 20/10/2023
Public Safety	130 000	R 130 000.00	Competitive bidding	2 x Containers for Licensing and Fire storage	26-May-23	30-May-23	09-Jun-23	10-Jul-23	19-Jul-23	28-Jul-23	28-Aug-23	Evaluation (Quote less than R200 000.00)
Public Safety	100 000	R 100 000.00	Competitive bidding	2 x Laptops	26-May-23	30-May-23	09-Jun-23	10-Jul-23	19-Jul-23	28-Jul-23	28-Aug-23	Not presented on BSC
Public Safety	400 000	R 400 000.00	Competitive bidding	Procurement of the automatic plate recognition	26-May-23	30-May-23	09-Jun-23	10-Jul-23	19-Jul-23	28-Jul-23	28-Aug-23	Not presented on BSC

HRM&D	R 3 000 000.00	R 250 000.00	Competitive Bidding	Protective Cloding	07-Apr-23	11-Apr-23	21-Apr-23	22-May-23	31-May-23	09-Jun-23	09-Jul-23	Not presented on BSC
HRM&D	R 350 000.00	R 450 000.00	Competitive Bidding	Achievement Awards	07-Apr-23	11-Apr-23	21-Apr-23	22-May-23	31-May-23	09-Jun-23	09-Jul-23	Awarded
HRM&D	R 100 000.00	R 150 000.00	Competitive Bidding	OHS Programmes	07-Apr-23	11-Apr-23	21-Apr-23	22-May-23	31-May-23	09-Jun-23	09-Jul-23	Not presented on BSC
Public Participation and Customer Care	R800 000	R 500 000.00	Competitive Bidding	Customer Satisfaction Survey	07-Apr-23	11-Apr-23	21-Apr-23	22-May-23	31-May-23	09-Jun-23	09-Jul-23	On Advert closing 20/10/2023
Administrative Support	R13 200 000	R13 200 000	Competitive Bidding	Security Services	07-Apr-23	11-Apr-23	21-Apr-23	22-May-23	31-May-23	09-Jun-23	09-Jul-23	Not presented on BSC
ICT	2 500 000 (MULTI YEAR PROJECT)	R 1 000 000.00	competetive tender	CUSTOMER CARE MANAGEMENT SYSTEM	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Not presented on BSC
ICT	R 180 000.00	R 200 000.00	competetive tender	ACTIVE DIRECTOR Y AUDIT SOFTWARE	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	7 days Advert
ICT	R 800 000.00	R 800 000.00	competetive tender	Disaster Management & Business Continuity Plans	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Not presented on BSC

ICT	R 190 000.00	R 190 000.00	competitive tender	FORTIGATE FIREWALL LICENCE	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Not presented on BSC
ICT	R 400 000.00	R 350 000.00	competitive tender	Delegate management system (New Council chambers)	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Not presented on BSC
ICT	R 200 000.00	R 250 000.00	competitive tender	UNINTERIP TED POWER SUPPLY (ups)	05-May-23	09-May-23	19-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Not presented on BSC
ECONOMIC DEV & PLAN												
Planning and Development	R 1 200 000.00	R 1 200 000.00	Competitive bidding	planning and Survey- Area M	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Evaluation stage
Planning and Development	R 1 000 000.00	R 1 000 000.00	Competitive bidding	feasibility study output- Mixed use Development	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	No Presented on BSC
Planning and Development	R 1 000 000.00	R 1 000 000.00	Competitive bidding	Local Spatial Development Framework development	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Evaluation stage
Planning and Development	R 500 000.00	R 500 000.00	Competitive bidding	Maluti land Tenure Upgrade	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Evaluation stage
Planning and Development	R 500 000.00	R 500 000.00	Competitive bidding	GIS Strategy	31-Mar-23	03-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Evaluation stage

Planning and Development	R 1 000 000.00	R 1 000 000.00	Competitive bidding	feasibility study output-Mixed use Development	31-Mar-23	23	23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Not presented on BSC
Planning and Development	R 3 600 000.00	R 3 400 000.00	Competitive bidding	Appointment of Two(2) project managers	31-Mar-23	03-Apr-23	15-Apr-23	15-Apr-23	15-May-23	24-May-23	02-Jun-23	02-Jul-23	Not presented on BSC
LED	R 300 000.00	R 300 000.00	Competitive bidding	SMME Support	01-Apr-23	2023/04/15	06-May-23	06-May-23	45073	2023/06/01	2023/06/16	2023/07/01	Evaluation stage
LED	R 300 000.00	R 300 000.00	Competitive bidding	Manufacturing Support	01-Apr-23	2023/04/15	06-May-23	06-May-23	45073	2023/06/01	2023/06/16	2023/07/01	Evaluation stage
LED	R 150 000.00	R 150 000.00	Competitive bidding	Skill Development of Contractors	01-Apr-23	2023/04/15	06-May-23	06-May-23	45073	2023/06/01	2023/06/16	2023/07/01	Not presented on BSC
LED	R 150 000.00	R 150 000.00	Competitive bidding	SMME Skill Development	01-Apr-23	2023/04/15	06-May-23	06-May-23	45073	2023/06/01	2023/06/16	2023/07/01	Not presented on BSC
LED	R 250 000.00	R 250 000.00	Competitive bidding	Hawker Stall Development	01-Apr-23	2023/04/15	06-May-23	06-May-23	45073	2023/06/01	2023/06/16	2023/07/01	Not presented on BSC
LED	R 1 500 000.00	R 1 500 000.00	Competitive bidding	Livestock improvement	01-Apr-23	15-Apr-23	06-May-23	06-May-23	27-May-23	01-Jun-23	16-Jun-23	2023/07/01	Evaluation stage
LED	R 4 000 000.00	R 4 000 000.00	Competitive bidding	Household food security and Cropping	01-Apr-23	15-Apr-23	06-May-23	06-May-23	27-May-23	01-Jun-23	16-Jun-23	2023/07/01	Evaluation stage
LED	R	R	Competitive bidding	Contractor	01-Apr-23	15-Apr-23	06-May-23	06-May-23	27-May-23	01-Jun-23	16-Jun-23	2023/07/01	Evaluation stage

	150 000.00	150 000.00	bidding	Development Programme		Apr-23	May-23	May-23	Jun-23	Jun-23	7/01	stage
INFRASTRUCTURE TECHNICAL SERVICES												
Electricity Unit	R39 900 000.00	R 39 900 000.00	Competitive Bidding	Panel of turnkey electricity service providers for the design and electrification of villages (3 years)	22-Nov-22	29-Nov-22	09-Dec-22	27-Jan-23	15 March 2023	17-Mar-23	24-Mar-23	Not presented on BSC
Electricity Unit	R7 852 900.00	R 7 852 900.00	Competitive Bidding	Installation of 250 Streetlights	17-Mar-23	21-Mar-23	31-Mar-23	01-May-23	10-May-23	15-May-23	06-Jun-23	Evaluation stage
Electricity Unit	R5 166 800.00	R 5 166 800.00	Competitive Bidding	Installation of 10 Highmasts	17-Mar-23	21-Mar-23	31-Mar-23	01-May-23	10-May-23	15-May-23	06-Jun-23	Evaluation stage
Electricity Unit	R4 100 000.00	R 4 100 000.00	Competitive Bidding	Appointment for supply and delivery of electrical equipment (12 months)	17-Mar-23	21-Mar-23	31-Mar-23	01-May-23	10-May-23	15-May-23	06-Jun-23	Evaluation stage
Electricity Unit	R500 000.00	R 500 000.00	Competitive Bidding	Fencing of Transformers	17-Mar-23	21-Mar-23	31-Mar-23	01-May-23	10-May-23	15-May-23	06-Jun-23	Objection stage

Electricity Unit	R5 000 000.00	R 3 400 000.00	Competitive Bidding	Appointment of suitable electrical service providers for repairs and maintenance of electrical infrastructure and associated works (3 years)	12-May-23	16-May-23	26-May-23	19-Jun-23	28-Jun-23	07-Jul-23	07-Aug-23	Intension to award cancelled
Electricity Unit	R500 000.00	R 500 000.00	Competitive Bidding	Christmas Lights in Town	17-Mar-23	21-Mar-23	31-Mar-23	01-May-23	10-May-23	15-May-23	06-Jun-23	Not presented on BSC
Electricity Unit	R1 800 000.00	R 1 800 000.00	Competitive Bidding	Supply and delivery of Cherry Picker Truck	24-Mar-23	28-Mar-23	07-Apr-23	27-Apr-23	10-May-23	19-May-23	09-Jun-23	No presented on BSC
Operations and maintenance	R19 185 000.00	R 19 185 000.00	Competitive Bidding	Panel of service providers for maintenance of access roads and stormwater (3 years)	28-Mar-23	04-Apr-23	14-Apr-23	15-May-23	16-May-23	24-May-23	14-Jun-23	No presented on BSC

Operations and maintenance	R1 000 000.00	R 800 000.00	Competitive Bidding	Panel of service providers for maintenance of buildings (12 months)	11-Apr-23	18-Apr-23	28-Apr-23	26-May-23	30-May-23	06-Jun-23	19-Jun-23	Evaluation stage
Operations and maintenance	R1 500 000.00	R 700 000.00	Competitive Bidding	Supply and delivery of TLB & Jetting Truck	11-Apr-23	18-Apr-23	28-Apr-23	26-May-23	30-May-23	06-Jun-23	19-Jun-23	Presented on BSC
Operations and maintenance	R1 000 000.00	R 1 000 000.00	Competitive Bidding	Procurement of Bobcat, Tar spray, ride on roller, concrete mixer, tar cutter	28-Mar-23	04-Apr-23	14-Apr-23	15-May-23	16-May-23	24-May-23	14-Jun-23	Evaluation stage
Operations and maintenance	R500 000.00	R 500 000.00	Competitive Bidding	Service provider for the servicing of air conditioners	28-Mar-23	04-Apr-23	14-Apr-23	15-May-23	16-May-23	24-May-23	14-Jun-23	Re-advert closing 13/10/2023
Project Management Unit	R5 000 000.00	R 5 000 000.00	Competitive Bidding	Contractor for Extension of Matatielle Sports Centre - Phase 2	03-Feb-23	14-Feb-23	24-Feb-23	24-Mar-23	16-May-23	24-May-23	14-Jun-23	No Presented on BSC
Project Management Unit	R19 161 000.00	R 19 161 000.00	Competitive Bidding	Panel of service providers for Construction of access	24-Mar-23	28-Mar-23	07-Apr-23	27-Apr-23	10-May-23	19-May-23	09-Jun-23	Awarded

Project Management Unit	R8 000 000.00	R 8 000 000.00	Competitive Bidding	roads	Panel of service providers for surfacing of roads	28-Mar-23	04-Apr-23	14-Apr-23	15-May-23	16-May-23	24-May-23	14-Jun-23	Objection stage Not presented on BSC
Project Management Unit	R19 161 000.00	R 19 161 000.00	Competitive Bidding		Panel of Civil Engineers	10-Feb-23	14-Feb-23	24-Feb-23	24-Mar-23	16-May-23	24-May-23	14-Jun-23	Objection stage Not presented on BSC
MUNICIPAL MANAGER'S OFFICE													
Communications and SPU	R400 000.00	R 400 000.00	Competitive bidding		Branding of new offices	14-Apr-23	18-Apr-23	28-Apr-23	29-May-23	07-Jun-23	15-Jun-23	17-Jul-23	Not presented on BSC
Communications and SPU	R400 000.00	R 480 000.00	Competitive bidding		Mayoral Cup hosting	14-Apr-23	18-Apr-23	28-Apr-23	29-May-23	07-Jun-23	15-Jun-23	17-Jul-23	Not presented on BSC
Communications and SPU	R400 000.00	R 500 000.00	Competitive bidding		Radio bulk buying airtime	14-Apr-23	18-Apr-23	28-Apr-23	29-May-23	07-Jun-23	15-Jun-23	17-Jul-23	Evaluation stage

BID NO.	DESCRIPTION	SERVICE PROVIDER	VALUE	ADVERT DATE	CLOSING DATE	APPOINTMENT DATE
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Brainwave Projects 848 cc	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	S'dumo Housing Trust	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Amakhaya Construction	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Mavibuye I-afrika (Pty) Ltd	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Mintinho Business JV Manong Construction	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-30	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Docrairie Development SV Gqagqane Trading (Pty) Ltd	Rates	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-30	Panel of three Building Maintenance Service Providers for a Period of Two Years	Two Brothers Trading and Projects	Rates	28 07 2023	28 08 2023	23 01 2024
MATAT/2023/2024-60	Panel of three Building Maintenance Service Providers for a Period of Two Years	Two Brothers Trading and Projects	Rates	28 07 2023	28 08 2023	23 01 2024
MATAT/2023/2024-43	Supply and Delivery of 250 and 100 Units 600mm Diameter Concrete Culverts Respectively	Somhle Holdings	R1,296,750.00	06 10 2023	20 10 2023	23 01 2024
MATAT/2023/2024-43	Panel of Training Service Providers for skills, Learnership, Training and Development for a period of Three Years.	Limsa (Pty) Ltd	Rates	01 09 2023	02 10 2023	23 01 2024
MATAT/2023/2024-33	Panel of Training Service Providers for skills, Learnership, Training and Development for a period of Three Years.	Londimvelo Consultants (Pty) Ltd	Rates	01 09 2023	02 10 2023	23 01 2024
MATAT/2023/2024-34	Establishment of Matatielle Municipality Geographic Information System Strategy	NTG Solutions cc	R 503,424.00	11 08 2023	11 09 2023	23 01 2024
MATAT/2023/2024-56	Planning and Survey of Municipal land (Township Establishment) for Arca M(Middle-High Income) Development-in Matatielle	NTG Solutions cc	R 2 770,062.50	04 08 2023	04 09 2023	23 01 2024
MATAT/2023/2024-32	Management of Landfill site	Amacwele Building and Civil Contractors	R 16,384,500.00	06 10 2023	06 11 2023	30 01 2024
MATAT/2023/2024-32	Panel of Three (3) to Eight (8) Service Providers/Contractors for Turnkey Construction of Housing Units in Matatielle for a Period (3) years.	Zookie Construction and Projects cc	Rates	11 08 2023	11 09 2023	05 02 2024

MATAT/2023/2024-30	Panel of three Building Maintenance Service Providers for a Period of Two Years	S Inanda JV Flourish World	Rates	28 07 2023	28 08 2023	05 02 2024
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IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

No irregular, fruitless and wasteful expenditure incurred for quarter ended 31 March 2024 be noted by Council.

INDIGENT MANAGEMENT

The indigent register for the 2023/24 has 12 046 beneficiaries registered to date. A total of R 2 540 596.01 has been incurred as expenditure for indigent benefits as follows for Quarter ended 31 March 2024:

- Electricity R 54 792.00
 - Rates and refuse R 182 404.01
 - Alternative energy (Solar; and gas and stoves) R 2 303 400.00
- A total of R 2 540 596.01 has been incurred as expenditure for indigent benefits as follows for quarter ended 31 March 2024:
- Electricity R 686 054.7
 - Rates and refuse R 365 127.33
 - Alternative energy (Solar; and gas and stoves) R 2 891 350.00

Challenges experienced during registration processes.

- applications submitted with incomplete information
- delays in submitting applications for capturing.
- returned applications forms not re-submitted for verification and capturing
- delays / or slow pace in registering newly electrified beneficiaries by ESKOM

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

The quarterly budget statement (Section 52(d) Report) on the implementation of the budget and financial state of affairs of the municipality for the first quarter ended 31 March 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: 30/04/2024