



# MATATIELE

LOCAL MUNICIPALITY

## 2023/2024 MONTHLY SECTION 71 REPORT

MONTH ENDED  
30 NOVEMBER 2023

### 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	12-24
<b>PART 1-SUPPORTING DOCUMENTATION</b>	
Debtors Analysis	25
Creditors Analysis	26
Investment Portfolio	27-28
Grants Management	28-29
Employee Related Costs & Remuneration of Councillors	30
Municipal Manager's quality certificate	32

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## LEGISLATIVE FRAMEWORK

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

**The municipal Finance Management Act No. 56 of 2003**

Section 71: Monthly budget Statements

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

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

### **Section 1-Resolutions**

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

#### **Recommendations:**

- That, Council takes note of the monthly budget statement and supporting documentation for the month 30<sup>th</sup> November 2023.
- 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**

- Approved budgeted revenue Actual revenue vs – The total annual approved budget was **R 610,233,708** This was adjusted to an adjusted budget of **R 612,484,708** during the 1st adjustments budget, the revenue budget has increased by **R 85,956,249** to an adjusted revenue budget of **R 698,440,957**. The Municipality recognised revenue for the month of November 2023 **R 31 505 921**. This represents **5%** and it is below expected performance for the month due to less collection on rates property rates billing, less collection on service charges and less revenue on sale of goods and services rendered YTD is **40%** recognised.

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

- Approved budgeted expenditure vs Actual expenditure – The approved operating expenditure budget was **R 514,750,752** this has been increased by **R 2,434,039** to an adjusted operating expenditure budget **R 517,184,781**. The Municipality incurred expenditure of **R 33,298,541** this represent **6%** expenditure for the month. This less than expected performance for the month due to non-cash items that are recognised at the end of financial year Indigent management system that is under SCM processes and expenditure on Workmen's compensation that is normally recognised on the fourth quarter Operating lease, and indigent relief beneficiaries is less than anticipated and YTD expenditure is **33%**.

### Capital Expenditure

- The approved capital budget was **R 181,716,499** this was adjusted to **R 183,967,499** during the 1st special adjustments budget. The capital expenditure budget has increased by **R 83,522,220** to an adjusted budget amount of **R 267,489,782**. The Municipality incurred expenditure of **R 17,309,855** this represents **6%** of the approved capital expenditure budget, this is below the expected performance for the month due to procurement processes that are still underway for Capital projects. YTD Expenditure is **19%**.

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

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

Row Labels	Total Budget	November Actual	TotalActual
Community Halls and Facilities:Public Amenities (3005)	909 996	202 500	242 701
CORE FUNCTION: SOLID WASTE REMOVAL	4 530 012	41 790	67 890
Energy Sources: Electricity (4040)	60 428 564	7 969 283	20 043 772
Executive and Council: Municipal Manager (1010)	69 996	-	-
Finance and Administration: Information Technology (2540)	1 850 004	298 715	298 715
Finance and Administration: Administrative and Corporate Support	280 008	-	50 000
Finance and Administration: Asset Management and Reporting (201	60 000	-	45 539
Finance and Administration: Council Support (2541)	450 000	-	133 192
Finance and Administration: Human Resources (2535)	30 000	-	20 101
Finance and Administration: SCM & Expenditure (2025)	3 560 004	-	10 973
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)	1 860 000	-	45 539
Marketing: Customer Relations; Publicity and Media Co-ordination:	120 000	-	1 995
Planning and Development: LED (3520)	69 996	-	-
Planning and Development: Planning (3510)	20 004	-	-
Planning and Development: Planning Governance (3540)	39 996	-	25 439
Public Safety: Civil Defence (3074)	3 690 000	-	347 391
ROAD TRANSPORT: INFRASTRUCTURE GOVERNANCE (4050)	39 996	-	25 439
Road Transport: Project Operations & Maintn(4010)	61 741 988	3 119 893	5 295 543
Roads:Project Management Unit	70 545 646	5 677 675	23 372 180
Town Planning, Building Regulations and Enforcement; and City Eng	57 033 576	-	-
<b>Grand Total</b>	<b>267 489 782.00</b>	<b>17 309 855.78</b>	<b>50 104 232.20</b>
		<b>6%</b>	<b>19%</b>

### Capital Funded Sources

- The MIG capital grant allocation for the financial year is **R 55, 580, 736** million as per Dora Allocation and it has decreased by **R 3,717,350** to an adjusted budget allocation of **R 51,863,350**. The spending for the month ending 30<sup>th</sup> November 2023 is **R 4,220,827** which represents **8%** for the month and YTD Expenditure is **42%** (vat exclusive).
- Integrated National Electrification Programme (INEP) of **R 39, 900, 000** million was allocated and it has decreased by **R 2,500,000** to an adjusted allocation of **R 37,400,000**. The grant reflects **R 5,000,436** spending at the end of 30<sup>th</sup> November 2023 which represents **13%** for the Month and YTD Expenditure is **40%**.
- Disaster Response Grant of **R 2,251 000** million was allocated and the grant funding has increased by **R 32,706,000** to an adjusted budget allocation of **R 34,757,000**. The grant reflects **R 737,056** spending as at the end of 30<sup>th</sup> November 2023 which represents **2%** for the month and YTD expenditure is **5%**.
- Capital Replacement Reserves (CRR) for the financial year is **R 86 235 816** million is allocated. The spending for the month is **R 7,351,537** which represents **9%** and YTD expenditure is **13%**
- The municipality anticipates to spend **100%** of the total capital budget as at the end of the financial year,

### **Grant Funded Projects (MIG PROJECTS)**

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



	period which will end by 06 November 2023.
Matube-Nkosana Access Road & Bridge	The project is under construction @ 15% completed
Harry Gwala Internal Streets	Under construction( overall progress is 50% )

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

<b>INEP Capital Project</b>	<b>November 2023 status</b>
	Construction is on progress; contractor is currently busy with excavations & Pole Planting. Overall progress is at 30%.
Fubane Electrification	Construction is on progress, excavations, stringing & Pole Planting are completed. Contractor is busy with service connections. Overall progress is at 80%.
Matolong Electrification	Zama Traffic Signals has been appointed and Site establishment is completed, Poles, Conductor, airdaic etc... have been delivered to site. Excavations and Pole Planting is on progress and the overall progress is at 20%.
Bethesda Electrification	Connstruction is completed and Energised and the network has been handed to Eskom. overall progress is at 100%
Jabavu Electrification	NSK electrical has been appointed, site establishment is complete and contractor is bussy with excavations, poles planting and Stringing Overall progress is at 60%.
Skiti Electrification	Connstruction is completed and Energised and the network has been handed to Eskom. overall progress is at 100%
Tholang Electrification	Igoda has been appointed and site establishment is complete, Poles have been delivered to Site and Currently awaiting more Material to be delivered and construction will Start in January 2024, overall progress is at 8%.
Nkululekweni Electrification	

**Disaster Response Grant**

<b>Disaster Response Grant</b>	<b>November 2023 status</b>
	The project is under construction(Overall progress 90%)
Malubalube Access Road	
	The project is under construction(Overall progress 95%)
khohlong Access Road	

**Internal Funded Capital Projects**

<b>INTERNAL PROJECTS</b>	<b>November Status</b>
Landfill site A/R	Under construction (overall progress is 35 %)
Cemetery Development WIP	The project is at the tender stage
Upgrade of municipal offices WIP	The project is at the tender stage
Mavundleni Access Road	The project is under construction(Overall Progress 80%)
Black Diamond Access Road and Bridge	The project is under construction(Overall Progress 75%)
Tsepisong Kamorathaba to Kuyasa AR	The project at practical completion
Council Chambers Water Supply	Under construction (overall progress is 50 %)
Lakhalong Access Road	The project is under construction and the overall progress is 90%.
Moring Access Road	Under construction (overall progress is 30 %)
Belford Access Road	The project is at the tendering stage
Internal Audit System	The project is at the tender stage
FM TOWER LINE WIP	The project is at the tender stage
Phoille Access Road	The project is at the tendering stage
Springana Access Road	The project is at the tendering stage
Mpofini Access Road	The project is at the planning stage
Mkrwabo Access Road	The project is at the tender stage
Municipal Plant	The project is at the tender stage
Khesa A/R	The project is at the planning stage
Mango A/R	The project is at the planning stage
Sekhutlong Access Road CRR	The project is at the tender stage

Construction of Silo Phase 4	The project is at tendering Stage
Kinira to Shephard Hope Access Road	The project is at the tender stage
T transformers Infra	The project is at the tender stage
Substation Switch Gears	The project is at the tender stage
Municipa Fleet	The project is at the tender stage
Fire Engine Truck	The project is at the tender stage
Pamlaiville Access Road Ward 7	The project is at the tender stage
Dlodlweni Phase 2	The project is at the planning stage
Masopa A/R	The project is at the planning stage
Extension Matatiele Sports Centre	Under construction overall progress is 55 %
Rehabilitation of Matatiele Internal Streets-Cluster 1	Under construction (overall progress is 86.4 %)

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

<b>SUMMARY: QUOTATIONS</b>	<b>30-November -23</b>	<b>TOTAL</b>
DAY TO DAY QUOTATIONS	240	240
FORMAL QUOTATIONS	11	11
<b>TOTAL QUOTATIONS</b>	<b>251</b>	<b>251</b>

BIDDING PROCESS	Total Budget	Bids Awarded vs Capital Budget	Capital Spending Year-To-Date	Committ ed Amount	Orders Issued	
Bids awarded	R 267 489 782.00	R 8, 444 ,060.62	R 8 544 497.22	R 0	10	
Bids in the process	n/a	n/a	n/a	n/a	10	
Bids behind schedule	n/a	n/a	n/a	n/a	n/a	
Bids cancelled or removed from budget	n/a	n/a	n/a	n/a	n/a	
Bids to be awarded	n/a	n/a	n/a	n/a	13	

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

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

### **2.4 Remedial or corrective steps**

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

## Section 3

### IN-YEAR BUDGET STATEMENT TABLES

#### 3.1 Monthly budget statements

##### 3.1.1 Table C1 Monthly Budget Statement Summary

EC441 Matsatlele - Table C1 Monthly Budget Statement Summary - MMS - November

Description	2023/24	Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
	Approved Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Financial Performance									
Property rates	48 715	54 360	54 360	1 705	45 120	22 650	20 470	90%	54 360
Service charges	79 828	86 542	86 542	12 475	35 591	35 226	1255	-1%	86 542
Investment revenue	19 145	17 200	17 200	2 208	9 951	7 167	2 824	39%	17 200
Transfers and subsidies - Operational	255 763	318 510	318 093	440	130 602	132 660	1 853	-1%	318 093
Other Operational Revenue	25 812	37 241	40 582	3 340	12 115	16 082	3 960	-25%	40 582
Total Revenue (including capital transfers and contributions)	459 264	514 753	517 187	19 959	232 624	214 785	17 240	8%	517 187
Employee costs	145 840	151 717	151 295	12 655	62 555	67 330	4 775	-8%	151 295
Furnishings of Councils	22 872	25 320	25 320	1 052	9 627	13 550	3 923	-28%	25 320
Depreciation and amortisation	54 712	53 300	53 300	-	-	22 205	(22 205)	-	53 300
Interest	154	-	-	-	-	-	-	-	-
Inventory consumed and other purchases	54 098	78 735	78 735	5 547	33 471	32 794	678	-2%	78 735
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	231 745	195 739	193 551	13 553	62 515	81 502	18 987	-31%	193 551
Total Expenditure	530 391	514 751	517 185	33 259	169 271	214 784	214 784	-	517 185
Surplus/(Deficit)	(72 127)	2	2	(13 299)	62 754	1	62 753	6675809%	2
Transfers and subsidies - capital (monetary assistance)	193 353	95 451	121 254	11 557	44 340	51 162	(5 822)	-13%	181 256
Transfers and subsidies - capital (in-kind contributions)	36 225	55 453	181 255	(1 753)	107 953	51 163	56 931	105%	181 255
Share of surplus, (deficit) of associate companies (deficit) for the year	36 225	55 453	181 255	(1 753)	107 953	51 163	56 931	105%	181 255
Capital expenditure & financial resources									
Capital expenditure	125 865	181 717	267 480	17 319	50 304	87 293	(36 989)	-42%	267 480
Capital transfers received	91 020	95 491	151 254	9 553	36 615	51 162	12 546	-25%	181 254
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	48 631	86 235	55 235	7 352	17 484	35 532	(18 444)	-68%	86 235
Total resources of capital funds	137 657	181 717	287 480	17 319	50 304	87 293	(36 989)	-42%	267 480
Financial Position									
Total current assets	459 525	523 555	523 555		495 727				523 555
Total non-current assets	1 124 036	1 304 597	1 303 470		1 174 154				1 303 470
Total current liabilities	150 755	150 394	150 394		145 609				150 394
Total non-current liabilities	44 880	38 827	38 827		35 525				38 827
Community work/activity	1 377 943	1 609 354	1 715 107		1 484 589				1 715 107
Grant Income									
Net cash from (used) operating	351 338	147 918	223 651	(8 550)	155 853	73 211	(150 852)	-125%	223 651
Net cash from (used) investing	143 159	(151 717)	(257 490)	(19 255)	(55 597)	(87 063)	(32 102)	35%	(257 490)
Net cash from (used) financing	855 250	305 924	305 924	-	354 550	346 640	(18 009)	-5%	225 588
Cash/asset equivalents at the month/year end									
Debtors & creditors analysis									
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total
Debtors Aging Analysis									
Total By Income Source	14 595	4 435	4 538	29 512	35 228	2 834	2 707	135 414	244 279
Creditors Aging Analysis									
Total Creditors	5	-	-	-	-	-	-	-	5

### 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				%	Balance
		Actual	Approved	Revised	Monthly actual	Year to date actual	Approved	Revised			
<b>Functional Classification</b>											
<b>Government and administration</b>		372 829	403 919	403 919	6 114	148 904	147 925	20 976	12%	403 919	
Executive and council		-	-	-	-	-	-	-	-	-	
Finance and administration		372 829	403 919	403 919	6 114	148 904	147 925	20 976	12%	403 919	
Internal audit		-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		42 853	42 190	41 968	1 780	3 965	5 051	(1 457)	(20%)	41 968	
Community and social services		6 564	5 959	5 757	1 205	1 425	2 084	(1 473)	(51%)	6 757	
Security and protection		-	-	-	-	-	-	-	-	-	
Public safety		6 169	5 207	5 207	691	2 500	2 167	333	15%	5 207	
Health		-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		53 915	62 928	142 949	4 369	24 973	37 864	(12 891)	(34%)	142 949	
Planning and development		568	3 524	63 389	5	56	6 945	(5 889)	(49%)	53 389	
Road transport		63 147	58 516	83 560	2 364	24 917	28 915	(4 002)	(14%)	83 560	
Environmental protection		-	-	-	-	-	-	-	-	-	
Traffic safety		118 739	133 945	138 585	19 243	88 585	55 106	3 479	6%	138 585	
Energy services		106 914	113 716	111 216	18 866	52 254	47 995	5 185	11%	111 216	
Water management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Asset management		11 510	13 259	19 239	282	5 331	6 037	(1 706)	(21%)	19 239	
Other		-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	<b>4</b>	<b>556 615</b>	<b>610 234</b>	<b>608 441</b>	<b>31 506</b>	<b>275 364</b>	<b>285 945</b>	<b>(10 428)</b>	<b>-4%</b>	<b>608 441</b>	
<b>Expenditure - Functional</b>											
<b>Government and administration</b>		213 823	233 487	233 487	16 184	85 610	97 286	(11 676)	(12%)	233 487	
Executive and council		30 535	33 957	33 957	1 055	13 252	34 153	(501)	(4%)	33 957	
Finance and administration		178 772	194 744	194 744	14 051	71 421	51 423	(18 712)	(15%)	194 744	
Internal audit		3 571	4 775	4 775	175	1 927	1 992	(67)	(3%)	4 775	
<b>Community and public safety</b>		46 537	51 797	51 575	5 188	20 082	24 554	(1 552)	(7%)	51 575	
Community and social services		24 552	27 495	27 244	3 361	11 105	13 417	(2 311)	(9%)	27 244	
Security and protection		-	-	-	-	-	-	-	-	-	
Public safety		21 984	24 331	24 331	1 822	8 557	16 136	(1 241)	(12%)	24 331	
Health		-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		125 473	105 773	108 429	4 582	19 464	44 494	(24 929)	(55%)	108 429	
Planning and development		19 734	26 759	41 511	2 877	16 093	16 526	(6 451)	(39%)	41 511	
Road transport		175 589	67 014	66 512	2 036	5 364	27 055	(18 584)	(45%)	66 512	
Environmental protection		-	-	-	-	-	-	-	-	-	
Energy services		145 353	123 653	123 653	6 956	44 175	51 539	(7 364)	(14%)	123 653	
Water management		128 535	102 345	102 345	5 205	36 054	42 544	(6 555)	(15%)	102 345	
Waste water management		-	-	-	-	-	-	-	-	-	
Asset management		16 734	21 348	21 348	753	1 087	2 895	(305)	(9%)	21 348	
Other		-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>530 381</b>	<b>514 734</b>	<b>517 105</b>	<b>33 299</b>	<b>149 271</b>	<b>214 784</b>	<b>(145 513)</b>	<b>-24%</b>	<b>517 105</b>	
<b>Expenditure (Deficit) for the year</b>		<b>36 225</b>	<b>95 453</b>	<b>161 256</b>	<b>(1 793)</b>	<b>(187 083)</b>	<b>51 163</b>	<b>35 431</b>	<b>159%</b>	<b>161 256</b>	

This table assesses the revenue and expenditure by department, the expenditure for the period ending 30<sup>th</sup> November 2023 is **R 33,3** million and revenue is **R 31,5** 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				Variance	%	Variance
		2023/24 Actual	2024/25 Budget	2024/25 Monthly actual	2024/25 Year to date actual			
<b>Revenue by Vote</b>								
Vote 1 - Executive Council	1	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		371 565	402 544	402 544	6 103	168 784	167 727	21 057
Vote 3 - Corporate		454	475	475	11	117	168	21 057
Vote 4 - Development and Planning		646	3 504	63 389	41	128	8 946	18 817
Vote 5 - Community		24 653	31 479	31 257	2 162	10 237	13 008	12 852
Vote 6 - Infrastructure		168 387	172 232	200 776	23 189	77 098	75 983	1 111
Vote 7 - Internal Audit		-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	586 616	619 234	698 441	31 586	276 364	285 946	10 418
<b>Expenditure by Vote</b>								
Vote 1 - Executive Council	1	30 855	33 967	33 967	1 039	13 252	14 453	(907)
Vote 2 - Finance and Admin		106 403	111 852	111 852	8 944	41 178	46 865	(5 435)
Vote 3 - Corporate		72 369	82 882	82 882	5 807	29 262	34 535	(5 277)
Vote 4 - Development and Planning		19 540	36 759	41 611	2 817	10 090	16 525	(6 416)
Vote 5 - Community		63 335	73 148	72 924	5 947	28 089	30 459	(2 393)
Vote 6 - Infrastructure		234 606	169 359	169 163	8 281	45 461	70 542	(25 080)
Vote 7 - Internal Audit		3 571	4 775	4 775	275	1 827	1 980	(153)
Vote 8 -		-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	338 391	514 791	517 185	33 299	169 271	214 784	(45 513)
<b>Surplus (Deficit) for the year</b>	2	36 225	99 483	181 256	(1 713)	107 093	51 163	55 931

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)

ESG44-1 Metrics - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 - Non-member											
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly result	Budget Year 2022/23					Full Year Forecast
						Year12 actual	Year12 budget	YTD variance	YTD variance %		
Revenue											
Exchange Revenue											
Service charges - Electricity		59,114	71,416	71,416	11,502	31,131	28,757	1,374	0	71,416	
Service charges - Water		-	-	-	-	-	-	-	-	-	
Service charges - Waste		-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		11,713	15,536	15,536	972	4,850	6,469	1,609	10	15,536	
Service charges - Waste management		-	-	-	-	-	-	-	-	-	
Service charges - Recycling of Services		875	3,900	6,781	49	420	1,364	1,173	10	3,781	
Agency fees - 2022		-	-	-	-	-	-	-	-	-	
Agency fees - 2023		-	-	-	-	-	-	-	-	-	
Interest earned from Bank facilities		1,313	6,600	6,500	151	554	2,768	12,110	10	6,500	
Interest from Current and Non-Current Assets		19,146	17,200	17,200	2,006	9,991	7,467	2,424	0	17,200	
2022/23		-	-	-	-	-	-	-	-	-	
Rent of Land		206	-	-	-	-	-	-	-	-	
Rent from Free Assets		-	2,026	2,026	1,003	1,519	546	674	0	2,026	
License and permits		3,596	4,094	4,264	296	1,612	1,706	1,194	10	4,094	
Conditional Revenue		264	962	395	-	47	421	(352)	0	965	
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-	
Property sales		48,716	54,350	54,360	1,706	43,126	10,659	20,470	0	54,360	
Surveys and Taxes		-	-	-	-	-	-	-	-	-	
Office, facilities and profits		2,689	1,789	1,789	399	1,002	737	271	0	1,786	
License and permits		64	26	26	3	16	10	5	0	26	
License and permits - Operational		203,753	318,810	318,763	442	132,460	122,460	1,553	10	319,865	
Travelling and sundries - Operational		11,956	18,431	18,431	1,406	6,812	7,440	(827)	10	18,431	
Interest		-	-	-	-	-	-	-	-	-	
Food and drink		-	-	-	-	-	-	-	-	-	
Conditional Revenue		-	-	-	-	-	-	-	-	-	
Gains or disposal of Assets		194	-	-	-	-	-	-	-	-	
Other Gains		691	-	-	-	-	-	-	-	-	
2022/23		-	-	-	-	-	-	-	-	-	
2023/24		-	-	-	-	-	-	-	-	-	
2024/25		-	-	-	-	-	-	-	-	-	
2025/26		-	-	-	-	-	-	-	-	-	
2026/27		-	-	-	-	-	-	-	-	-	
2027/28		-	-	-	-	-	-	-	-	-	
2028/29		-	-	-	-	-	-	-	-	-	
2029/30		-	-	-	-	-	-	-	-	-	
2030/31		-	-	-	-	-	-	-	-	-	
2031/32		-	-	-	-	-	-	-	-	-	
2032/33		-	-	-	-	-	-	-	-	-	
2033/34		-	-	-	-	-	-	-	-	-	
2034/35		-	-	-	-	-	-	-	-	-	
2035/36		-	-	-	-	-	-	-	-	-	
2036/37		-	-	-	-	-	-	-	-	-	
2037/38		-	-	-	-	-	-	-	-	-	
2038/39		-	-	-	-	-	-	-	-	-	
2039/40		-	-	-	-	-	-	-	-	-	
2040/41		-	-	-	-	-	-	-	-	-	
2041/42		-	-	-	-	-	-	-	-	-	
2042/43		-	-	-	-	-	-	-	-	-	
2043/44		-	-	-	-	-	-	-	-	-	
2044/45		-	-	-	-	-	-	-	-	-	
2045/46		-	-	-	-	-	-	-	-	-	
2046/47		-	-	-	-	-	-	-	-	-	
2047/48		-	-	-	-	-	-	-	-	-	
2048/49		-	-	-	-	-	-	-	-	-	
2049/50		-	-	-	-	-	-	-	-	-	
2050/51		-	-	-	-	-	-	-	-	-	
2051/52		-	-	-	-	-	-	-	-	-	
2052/53		-	-	-	-	-	-	-	-	-	
2053/54		-	-	-	-	-	-	-	-	-	
2054/55		-	-	-	-	-	-	-	-	-	
2055/56		-	-	-	-	-	-	-	-	-	
2056/57		-	-	-	-	-	-	-	-	-	
2057/58		-	-	-	-	-	-	-	-	-	
2058/59		-	-	-	-	-	-	-	-	-	
2059/60		-	-	-	-	-	-	-	-	-	
2060/61		-	-	-	-	-	-	-	-	-	
2061/62		-	-	-	-	-	-	-	-	-	
2062/63		-	-	-	-	-	-	-	-	-	
2063/64		-	-	-	-	-	-	-	-	-	
2064/65		-	-	-	-	-	-	-	-	-	
2065/66		-	-	-	-	-	-	-	-	-	
2066/67		-	-	-	-	-	-	-	-	-	
2067/68		-	-	-	-	-	-	-	-	-	
2068/69		-	-	-	-	-	-	-	-	-	
2069/70		-	-	-	-	-	-	-	-	-	
2070/71		-	-	-	-	-	-	-	-	-	
2071/72		-	-	-	-	-	-	-	-	-	
2072/73		-	-	-	-	-	-	-	-	-	
2073/74		-	-	-	-	-	-	-	-	-	
2074/75		-	-	-	-	-	-	-	-	-	
2075/76		-	-	-	-	-	-	-	-	-	
2076/77		-	-	-	-	-	-	-	-	-	
2077/78		-	-	-	-	-	-	-	-	-	
2078/79		-	-	-	-	-	-	-	-	-	
2079/80		-	-	-	-	-	-	-	-	-	
2080/81		-	-	-	-	-	-	-	-	-	
2081/82		-	-	-	-	-	-	-	-	-	
2082/83		-	-	-	-	-	-	-	-	-	
2083/84		-	-	-	-	-	-	-	-	-	
2084/85		-	-	-	-	-	-	-	-	-	
2085/86		-	-	-	-	-	-	-	-	-	
2086/87		-	-	-	-	-	-	-	-	-	
2087/88		-	-	-	-	-	-	-	-	-	
2088/89		-	-	-	-	-	-	-	-	-	
2089/90		-	-	-	-	-	-	-	-	-	
2090/91		-	-	-	-	-	-	-	-	-	
2091/92		-	-	-	-	-	-	-	-	-	
2092/93		-	-	-	-	-	-	-	-	-	
2093/94		-	-	-	-	-	-	-	-	-	
2094/95		-	-	-	-	-	-	-	-	-	
2095/96		-	-	-	-	-	-	-	-	-	
2096/97		-	-	-	-	-	-	-	-	-	
2097/98		-	-	-	-	-	-	-	-	-	
2098/99		-	-	-	-	-	-	-	-	-	
2099/00		-	-	-	-	-	-	-	-	-	
2100/01		-	-	-	-	-	-	-	-	-	
2101/02		-	-	-	-	-	-	-	-	-	
2102/03		-	-	-	-	-	-	-	-	-	
2103/04		-	-	-	-	-	-	-	-	-	
2104/05		-	-	-	-	-	-	-	-	-	
2105/06		-	-	-	-	-	-	-	-	-	
2106/07		-	-	-	-	-	-	-	-	-	
2107/08		-	-	-	-	-	-	-	-	-	
2108/09		-	-	-	-	-	-	-	-	-	
2109/10		-	-	-	-	-	-	-	-	-	
2110/11		-	-	-	-	-	-	-	-	-	
2111/12		-	-	-	-	-	-	-	-	-	
2112/13		-	-	-	-	-	-	-	-	-	
2113/14		-	-	-	-	-	-	-	-	-	
2114/15		-	-	-	-	-	-	-	-	-	
2115/16		-	-	-	-	-	-	-	-	-	
2116/17		-	-	-	-	-	-	-	-	-	
2117/18		-	-	-	-	-	-	-	-	-	
2118/19		-	-	-	-	-	-	-	-	-	
2119/20		-	-	-	-	-	-	-	-	-	
2120/21		-	-	-	-	-	-	-	-	-	
2121/22		-	-	-	-	-	-	-	-	-	
2122/23		-	-	-	-	-	-	-	-	-	
2123/24		-	-	-	-	-	-	-	-	-	
2124/25		-	-	-	-	-	-	-	-	-	
2125/26		-	-	-	-	-	-	-	-	-	
2126/27		-	-	-	-	-	-	-	-	-	
2127/28		-	-	-	-	-	-	-	-	-	
2128/29		-	-	-	-	-	-	-	-	-	
2129/30		-	-	-	-	-	-	-	-	-	
2130/31		-	-	-	-	-	-	-	-	-	
2131/32		-	-	-	-	-	-	-	-	-	
2132/33		-	-	-	-	-	-	-	-	-	
2133/34		-	-	-	-	-	-	-	-	-	
2134/35		-	-	-	-	-	-	-	-	-	
2135/36		-	-	-	-	-	-	-	-	-	
2136/37		-	-	-	-	-	-	-	-	-	
2137/38		-	-	-	-	-	-	-	-	-	
2138/39		-	-	-	-	-	-	-	-	-	
2139/40		-	-	-	-	-	-	-	-	-	
2140/41		-	-	-	-	-	-	-	-	-	
2141/42		-	-	-	-	-	-	-	-	-	
2142/43		-	-	-	-	-	-	-	-	-	
2143/44		-	-	-	-	-	-	-	-	-	
2144/45		-	-	-	-	-	-	-	-	-	
2145/46		-	-	-	-	-	-	-	-	-	
2146/47		-	-	-	-	-	-	-	-	-	
2147/48		-	-	-	-	-	-	-	-	-	
2148/49		-	-	-	-	-	-	-	-	-	
2149/50		-	-	-	-	-	-	-	-	-	
2150/51		-	-	-	-	-	-	-	-	-	
2151/52		-	-	-	-	-	-	-	-	-	
2152/53		-	-	-	-	-	-	-	-	-	
2153/54		-	-	-	-	-	-	-	-	-	
2154/55		-	-	-	-	-	-	-	-	-	
2155/56		-	-	-	-	-	-	-	-	-	
2156/57		-	-	-	-	-	-	-	-	-	
2157/58		-	-	-	-	-	-	-	-	-	
2158/59		-	-	-	-	-	-	-	-	-	
2159/60		-	-	-	-	-	-	-	-	-	
2160/61		-	-	-	-	-	-	-	-	-	
2161/62		-	-	-	-	-	-	-	-	-	
2162/63		-	-	-	-	-	-	-	-	-	
2163/64		-	-	-	-	-	-	-	-	-	
2164/65		-	-	-	-	-	-	-	-	-	
2165/66		-	-	-	-	-	-	-	-	-	
2166/67		-	-	-	-	-	-	-	-	-	
2167/68		-	-	-	-	-	-	-	-	-	
2168/69		-	-	-	-	-	-	-	-	-	
2169/70		-	-	-	-	-	-	-	-	-	
2170/71		-	-	-	-	-	-	-	-	-	
2171/72		-	-	-	-	-	-	-	-	-	
2172/73		-	-	-	-	-	-	-	-	-	
2173/74		-	-	-	-	-	-	-	-	-	
2174/75		-	-	-							

In terms of November 2023 Monthly Budget & Performance assessment, the actual billed and/or collected for the month is **R 19,9** million inclusive of operational transfers and subsidies against approved budget of **R 517,2** million, this represents **4%** it is below expected performance for the month due to less collection on rates property rates billing, Service Charges. Revenue recognised to date is **45%** recognised.



The total actual Capital transfers for the month is **R 11,5** million against adjusted budget amount of **R 181,2** million, this represents **6%** it is less than expected performance for the month due to less capital projects revenue recognise for the month. Revenue recognised to date is **24%**.

The operating expenditure incurred for the month is **R 33,3** million against adjusted budget amount of **R 517,2** this represents **6%**. This is less than expected performance for the month due to non-cash items that are recognised at the end of financial year, expenditure on Music festival is less than anticipated, Indigent management system that is under SCM processes, expenditure on Workmen's compensation that is normally recognised on the fourth quarter, Operating lease, Protective Clothing and indigent relief and cash crop cropping programme expenditure incurred is less than anticipated. Expenditure recognised to date is **33%**.

#### Revenue by Source

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

#### Property Rates

Property rates revenue is the major part of the municipal own revenue and represents **28%** of the total own revenue budget. The municipality bills both annual rates and monthly rates at the beginning of the financial year i.e. July. The total property rates billed amounted to **R 1,705,705** the approved budget of **R 54 360 276** this represent **3%** which is below the expected performance for the month due to rapidly change in property values after actual valuation. Income received from property rates for the month of 30<sup>th</sup> November 2023 amounted to **R 1,650,161** . against billed amount of **R 1,705,705** the revenue collection rate recognised is **97%**. The revenue collection stream will be closely monitored to ensure revenue targets are met by year end.

#### Services Charges

Revenue from service charges includes electricity sales and revenue from waste removal. The total income received from services charges amounted to **R 12,475,921** for the month ended November 2023 which is made out of **R 974,287** and **R 11,501,634** for Refuse and Electricity against the approved allocation of **R 86,941,680**. This represent **14%** and this is above the expected performance on this category due an amount erroneously double charged to the client and that will be corrected following month . YTD Electricity sale revenue recognised is **41%**.

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

Rental of facilities and equipment approved budget is **R 2,027,544**. Revenue amount of **R1,022,901** for November 2023 has been recognised on this category, representing **50%** which is more than expected performance for the month due to an amount received from human settlement and was recognised under this category. The amount received was not on the budget and will be allocated correctly on the adjustments budget. YTD revenue recognised is **75%**.

### **Interest earned on Investments**

The total Interest on investments approved budget is **R 17,199,996** and the interest received for the month ended 30<sup>th</sup> November 2023 is **R 2,007,979** which represents **12%** on this category, this is more than expected performance for the month due to positive increase in investment . YTD recognition is **58%**.

### **Interest on Outstanding Debtors**

Interest on non-payment on both rates and electricity has been raised monthly and amounted to **R 1,574,342** interest has been posted on the interest on arrears against the approved budget allocation of **R 24,930,792** which represents **6%** and this is below expected performance when measured against the monthly projection due to non-receipts on Interest on electricity. 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. Revenue recognised to date is **30%**

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

Revenue from fines, penalties and forfeits has an approved budget of **R 1,769,004**. The cash receipts for traffic fines issued **R 395,308** it represents **22%** for the month on this category. This is above the expected performance for the month due to recognition of other fines from last month and an increase in number of offenders identified by traffic department, Municipal Traffic fines raised/issued and year to date revenue recognised is **57%**. It must be stressed that the above exercise represent the book value only and the cash receipts from this service is minimal. Fines are based on cash basis whilst the budget is based on GRAP 1 which require us to recognised the total fines issued and not only base on collection.

### **Licences and permits**

The total approved budget for licences and permits is **R 4,118,844** for budget year. At the end of the November 2023 licence and permits amounted to **R 299,044** and represents **7%** of the total revenue budget for this category this is less expected performance due to a decrease in Learners licence and motor vehicle registration application for the month and the YTD revenue recognition is **37%**.

#### Transfers and Subsidies-Operational

Total approved budget amount on transfers and subsidies is **R 318,510,300** this was reduced by **R 417,648** to an adjusted budget of **R 318,092,652**. Total transfers revenue of **R 439,821** was recognised for the month ended 30<sup>th</sup> November 2023 which represent almost 1% against total budget allocation. This is less than the expected performance for the month due to less payments made as anticipated resulting less revenue recognition for the month. The YTD revenue recognised is **41%** on this category.

#### Transfers and Subsidies- Capital

Total approved budget on transfers and subsidies is **R 95,480,736** and was increased by **R 85,773,176** to adjusted budget of **R 181,253,912**. Total revenue of **R 11,536,681** was recognised for the month ended 30<sup>th</sup> November 2023 and it represents 6% of total budget which this is less than the expected performance for the month due to less capital payments made resulting less recognised revenue for the month. The YTD revenue recognised is **24%** on this category.

#### Other Revenue

Total approved budget on other Revenue is **R 4,894,572** this was increased by **R 2,851,680** to an adjusted budget of **R 7,746,252**. The total revenue of **R 48,220** was recognised for the month this represents 1% which is less than the expected performance for the month. This is due to less revenue collected on merchandising and jobbing, admin handling fees and insurance refund. The YTD revenue recognised is **6%** on this category.

#### Operating Expenditure by type

##### Employee related costs/Remuneration of Councillors

Total approved budget allocation on Employee related costs/Remuneration of Councillors is **R187,036,730** this was reduced by **R 417,650** to an adjusted budget of **R 186,619,080**. Total expenditure of **R 13,918,380** salary costs was recognised for the month this represent 7% expenditure and this is less than the expected performance as reflected in the table below due to less expenditure under Council & Senior managers allowances. The TYD expenditure is **39%** on this category. This is inclusive of remuneration of councillors

Row Labels	Sum of TotalBudget	November Actual	Sum of TotalActual
<b>Employee Related Cost</b>	<b>161 298 888</b>	<b>12 856 006</b>	<b>63 956 269</b>
Municipal Staff	153 668 424	12 984 356	61 868 407
Senior Management	7 630 464	128 350	2 087 863
<b>Remuneration of Councillors</b>	<b>25 320 192</b>	<b>1 062 374</b>	<b>9 627 162</b>
Chief Whip	839 544	33 566	286 626
Executive Committee	-	149 033	1 735 995
Executive Mayor	1 080 648	247 117	991 833
Section 79 committee chairperson	-	24 542	24 542
Speaker	889 776	32 883	301 604
Total for All Other Councillors	22 510 224	624 318	6 335 646
<b>Grand Total</b>	<b>186 619 080</b>	<b>13 918 380</b>	<b>73 583 431</b>

### 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. However, the council to note that the above non cash provisions are required in terms of GRAP which are normally calculated at year end.

### Depreciation

No depreciation accounted for the month and the asset impairment will be processed at year end. The other contribution factor to this variance is related to asset impairment which is undertaken towards the end of the financial year

### Finance Costs

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

### Bulk Purchases

Total approved budget on bulk electricity purchases is **R 71,075,364**, expenditure relating to bulk electricity purchases reflects **R 4,951,993** expenditure for the month, this represent 7% spending for the month and this is less the expected performance for the month due to seasonal demand for electricity and load shedding. The YTD expenditure is **45%** on this category.

### Other material

Total approved budget on other material is **R 7,629,420**, This expenditure category consists of inventory items such as material for maintenance of road operation and maintenance which

amounted to **R 595,385** for the month ended 30<sup>th</sup> November 2023. This represent **8%** on this category and is within the expected performance for the month. The YTD expenditure is **21%** on this category.

#### **Contracted Services**

Total approved budget on contracted services is **R113,384,580** was increased by **R 2,851,680** to an adjusted budget of **R 116,236,260**. The expenditure for the month amounted to **R 9,145,492** this represents **8%** of the budgeted amount, this is within the expected performance for the month. The YTD expenditure incurred is **34%** on this category.

#### **Other Expenditure**

Total approved Budget on Other expenditure is **R 76,324,512**. Other expenditure for the month ended 30<sup>th</sup> November 2023 amounted to **R 4, 687, 291** this represents **6%** of the budgeted amount on this category. This is less than the expected performance for the month on this category due to less expenditure on operating lease & indigent relief. The YTD expenditure is **29%** on this category.

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

ECM4 | Matatiele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote function classification and funding) - 2023 - November

Vote Description		Budget	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04	2002/03	2001/02	2000/01	1999/00	1998/99	1997/98	1996/97	1995/96	1994/95	1993/94	1992/93	1991/92	1990/91	1989/90	1988/89	1987/88	1986/87	1985/86	1984/85	1983/84	1982/83	1981/82	1980/81	1979/80	1978/79	1977/78	1976/77	1975/76	1974/75	1973/74	1972/73	1971/72	1970/71	1969/70	1968/69	1967/68	1966/67	1965/66	1964/65	1963/64	1962/63	1961/62	1960/61	1959/60	1958/59	1957/58	1956/57	1955/56	1954/55	1953/54	1952/53	1951/52	1950/51	1949/50	1948/49	1947/48	1946/47	1945/46	1944/45	1943/44	1942/43	1941/42	1940/41	1939/40	1938/39	1937/38	1936/37	1935/36	1934/35	1933/34	1932/33	1931/32	1930/31	1929/30	1928/29	1927/28	1926/27	1925/26	1924/25	1923/24	1922/23	1921/22	1920/21	1919/20	1918/19	1917/18	1916/17	1915/16	1914/15	1913/14	1912/13	1911/12	1910/11	1909/10	1908/09	1907/08	1906/07	1905/06	1904/05	1903/04	1902/03	1901/02	1900/01	1899/00	1898/99	1897/98	1896/97	1895/96	1894/95	1893/94	1892/93	1891/92	1890/91	1889/90	1888/89	1887/88	1886/87	1885/86	1884/85	1883/84	1882/83	1881/82	1880/81	1879/80	1878/79	1877/78	1876/77	1875/76	1874/75	1873/74	1872/73	1871/72	1870/71	1869/70	1868/69	1867/68	1866/67	1865/66	1864/65	1863/64	1862/63	1861/62	1860/61	1859/60	1858/59	1857/58	1856/57	1855/56	1854/55	1853/54	1852/53	1851/52	1850/51	1849/50	1848/49	1847/48	1846/47	1845/46	1844/45	1843/44	1842/43	1841/42	1840/41	1839/40	1838/39	1837/38	1836/37	1835/36	1834/35	1833/34	1832/33	1831/32	1830/31	1829/30	1828/29	1827/28	1826/27	1825/26	1824/25	1823/24	1822/23	1821/22	1820/21	1819/20	1818/19	1817/18	1816/17	1815/16	1814/15	1813/14	1812/13	1811/12	1810/11	1809/10	1808/09	1807/08	1806/07	1805/06	1804/05	1803/04	1802/03	1801/02	1800/01	1799/00	1798/99	1797/98	1796/97	1795/96	1794/95	1793/94	1792/93	1791/92	1790/91	1789/90	1788/89	1787/88	1786/87	1785/86	1784/85	1783/84	1782/83	1781/82	1780/81	1779/80	1778/79	1777/78	1776/77	1775/76	1774/75	1773/74	1772/73	1771/72	1770/71	1769/70	1768/69	1767/68	1766/67	1765/66	1764/65	1763/64	1762/63	1761/62	1760/61	1759/60	1758/59	1757/58	1756/57	1755/56	1754/55	1753/54	1752/53	1751/52	1750/51	1749/50	1748/49	1747/48	1746/47	1745/46	1744/45	1743/44	1742/43	1741/42	1740/41	1739/40	1738/39	1737/38	1736/37	1735/36	1734/35	1733/34	1732/33	1731/32	1730/31	1729/30	1728/29	1727/28	1726/27	1725/26	1724/25	1723/24	1722/23	1721/22	1720/21	1719/20	1718/19	1717/18	1716/17	1715/16	1714/15	1713/14	1712/13	1711/12	1710/11	1709/10	1708/09	1707/08	1706/07	1705/06	1704/05	1703/04	1702/03	1701/02	1700/01	1699/00	1698/99	1697/98	1696/97	1695/96	1694/95	1693/94	1692/93	1691/92	1690/91	1689/90	1688/89	1687/88	1686/87	1685/86	1684/85	1683/84	1682/83	1681/82	1680/81	1679/80	1678/79	1677/78	1676/77	1675/76	1674/75	1673/74	1672/73	1671/72	1670/71	1669/70	1668/69	1667/68	1666/67	1665/66	1664/65	1663/64	1662/63	1661/62	1660/61	1659/60	1658/59	1657/58	1656/57	1655/56	1654/55	1653/54	1652/53	1651/52	1650/51	1649/50	1648/49	1647/48	1646/47	1645/46	1644/45	1643/44	1642/43	1641/42	1640/41	1639/40	1638/39	1637/38	1636/37	1635/36	1634/35	1633/34	1632/33	1631/32	1630/31	1629/30	1628/29	1627/28	1626/27	1625/26	1624/25	1623/24	1622/23	1621/22	1620/21	1619/20	1618/19	1617/18	1616/17	1615/16	1614/15	1613/14	1612/13	1611/12	1610/11	1609/10	1608/09	1607/08	1606/07	1605/06	1604/05	1603/04	1602/03	1601/02	1600/01	1599/00	1598/99	1597/98	1596/97	1595/96	1594/95	1593/94	1592/93	1591/92	1590/91	1589/90	1588/89	1587/88	1586/87	1585/86	1584/85	1583/84	1582/83	1581/82	1580/81	1579/80	1578/79	1577/78	1576/77	1575/76	1574/75	1573/74	1572/73	1571/72	1570/71	1569/70	1568/69	1567/68	1566/67	1565/66	1564/65	1563/64	1562/63	1561/62	1560/61	1559/60	1558/59	1557/58	1556/57	1555/56	1554/55	1553/54	1552/53	1551/52	1550/51	1549/50	1548/49	1547/48	1546/47	1545/46	1544/45	1543/44	1542/43	1541/42	1540/41	1539/40	1538/39	1537/38	1536/37	1535/36	1534/35	1533/34	1532/33	1531/32	1530/31	1529/30	1528/29	1527/28	1526/27	1525/26	1524/25	1523/24	1522/23	1521/22	1520/21	1519/20	1518/19	1517/18	1516/17	1515/16	1514/15	1513/14	1512/13	1511/12	1510/11	1509/10	1508/09	1507/08	1506/07	1505/06	1504/05	1503/04	1502/03	1501/02	1500/01	1499/00	1498/99	1497/98	1496/97	1495/96	1494/95	1493/94	1492/93	1491/92	1490/91	1489/90	1488/89	1487/88	1486/87	1485/86	1484/85	1483/84	1482/83	1481/82	1480/81	1479/80	1478/79	1477/78	1476/77	1475/76	1474/75	1473/74	1472/73	1471/72	1470/71	1469/70	1468/69	1467/68	1466/67	1465/66	1464/65	1463/64	1462/63	1461/62	1460/61	1459/60	1458/59	1457/58	1456/57	1455/56	1454/55	1453/54	1452/53	1451/52	1450/51	1449/50	1448/49	1447/48	1446/47	1445/46	1444/45	1443/44	1442/43	1441/42	1440/41	1439/40	1438/39	1437/38	1436/37	1435/36	1434/35	1433/34	1432/33	1431/32	1430/31	1429/30	1428/29	1427/28	1426/27	1425/26	1424/25	1423/24	1422/23	1421/22	1420/21	1419/20	1418/19	1417/18	1416/17	1415/16	1414/15	1413/14	1412/13	1411/12	1410/11	1409/10	1408/09	1407/08	1406/07	1405/06	1404/05	1403/04	1402/03	1401/02	1400/01	1399/00	1398/99	1397/98	1396/97	1395/96	1394/95	1393/94	1392/93	1391/92	1390/91	1389/90	1388/89	1387/88	1386/87	1385/86	1384/85	1383/84	1382/83	1381/82	1380/81	1379/80	1378/79	1377/78	1376/77	1375/76	1374/75	1373/74	1372/73	1371/72	1370/71	1369/70	1368/69	1367/68	1366/67	1365/66	1364/65	1363/64	1362/63	1361/62	1360/61	1359/60	1358/59	1357/58	1356/57	1355/56	1354/55	1353/54	1352/53	1351/52	1350/51	1349/50	1348/49	1347/48	1346/47	1345/46	1344/45	1343/44	1342/43	1341/42	1340/41	1339/40	1338/39	1337/38	1336/37	1335/36	1334/35	1333/34	1332/33	1331/32	1330/31	1329/30	1328/29	1327/28	1326/27	1325/26	1324/25	1323/24	1322/23	1321/22	1320/21	1319/20	1318/19	1317/18	1316/17	1315/16	1314/15	1313/14	1312/13	1311/12	1310/11	1309/10	1308/09	1307/08	1306/07	1305/06	1304/05	1303/04	1302/03	1301/02	1300/01	1299/00	1298/99	1297/98	1296/97	1295/96	1294/95	1293/94	1292/93	1291/92	1290/91	1289/90	1288/89	1287/88	1286/87	1285/86	1284/85	1283/84	1282/83	1281/82	1280/81	1279/80	1278/79	1277/78	1276/77	1275/76	1274/75	1273/74	1272/73	1271/72	1270/71	1269/70	1268/69	1267/68	1266/67	1265/66	1264/65	1263/64	1262/63	1261/62	1260/61	1259/60	1258/59	1257/58	1256/57	1255/56	1254/55	1253/54	1252/53	1251/52	1250/51	1249/50	1248/49	1247/48	1246/47	1245/46	1244/45	1243/44	1242/43	1241/42	1240/41	1239/40	1238/39	1237/38	1236/37	1235/36	1234/35	1233/34	1232/33	1231/32	1230/31	1229/30	1228/29	1227/28	1226/27	1225/26	1224/25	1223/24	1222/23	1221/22	1220/21	1219/20	1218/19	1217/18	1216/17	1215/16	1214/15	1213/14	1212/13	1211/12	1210/11	1209/10	1208/09	1207/08	1206/07	1205/06	1204/05	1203/04	1202/03	1201/02	1200/01	1199/00	1198/99	1197/98	1196/97	1195/96	1194/95	1193/94	1192/93	1191/92	1190/91	1189/90	1188/89	1187/88	1186/87	1185/86	1184/85	1183/84	1182/83	1181/82	1180/81	1179/80	1178/79	1177/78	1176/77	1175/76	1174/75	1173/74	1172/73	1171/72	1170/71	1169/70	1168/69	1167/68	1166/67	1165/66	1164/65	1163/64	1162/63	1161/62	1160/61	1159/60	1158/59	1157/58	1156/57	1155/56	1154/55	1153/54	1152/53	1151/52	1150/51	1149/50	1148/49	1147/48	1146/47	1145/46	1144/45	1143/44	1142/43	1141/42	1140/41	1139/40	1138/39	1137/38	1136/37	1135/36	1134/35	1133/34	1132/33	1131/32	1130/31	1129/30	1128/29	1127/28	1126/27	1125/26	1124/25	1123/24	1122/23	1121/22	1120/21	1119/20	1118/19	1117/18	1116/17	1115/16	1114/15	1113/14	1112/13	1111/12	1110/11	1109/10	1108/09	1107/08	1106/07	1105/06	1104/05	1103/04	1102/03	1101/02	1100/01	1099/00	1098/99	1097/98	1096/97	1095/96	1094/95	1093/94	1092/93	1091/92	1090/91	1089/90	1088/89	1087/88	1086/87	1085/86	1084/85	1083/84	1082/83	1081/82	1080/81	1079/80	1078/79	1077/78	1076/77	1075/76	1074/75	1073/74	1072/73	1071/72	1070/71	1069/70	1068/69	1067/68	1066/67	1065/66	1064/65	1063/64	1062/63	1061/62	1060/61	1059/60	1058/59	1057/58	1056/57	1055/56	1054/55	1053/54	1052/53	1051/52	1050/51	1049/50	1048/49	1047/48	1046/47	1045/46	1044/45	1043/44	1042/43	1041/42	1040/41	1039/40	1038/39	1037/38	1036/37	1035/36	1034/35	1033/34	1032/33	1031/32	1030/31	1029/30	1028/29	1027/28	1026/27	1025/26	1024/25	1023/24	1022/23	1021/22	1020/21	1019/20	1018/19	1017/18	1016/17	1015/16	1014/15	1013/14	1012/13	1011/12	1010/11	1009/10	1008/09	1007/08	1006/07	1005/06	1004/05	1003/04	1002/03	1001/02	1000/01	999/00	998/99	997/98	996/97	995/96	994/95	993/94
------------------	--	--------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	--------	--------	--------	--------	--------	--------	--------

6% of the approved capital expenditure budget. This is below the expected performance for the month, due to Disaster response grant funding increase of **R 32,706,000** and an additional funding allocation of **R 57,033,570** from the Human Settlement Development Grant to fund housing projects. YTD Expenditure is **19%** on this category.

### 3.1.6 C6 Monthly Budget Statement –Financial Position

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M05- November						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	Year to actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents		254 787	326 924	326 924	266 596	326 924
Trade and other receivables from exchange transactions		(27 732)	125 378	125 378	(15 395)	125 378
Receivables from non-exchange transactions		143 549	62 206	52 209	155 307	52 209
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 636	2 025	2 025	1 524	2 025
WAT		82 080	17 322	17 322	82 575	17 322
Other current assets		5 315	-	-	4 721	-
<b>Total current assets</b>		<b>459 528</b>	<b>523 858</b>	<b>523 858</b>	<b>495 727</b>	<b>523 858</b>
Non current assets						
Investments		-	-	-	-	-
Investment property		4 960	4 960	4 960	4 960	4 960
Property, plant and equipment		1 116 676	1 297 761	1 383 534	1 166 780	1 385 534
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Intangible assets		1 548	-	-	1 543	-
Trade and other receivables from exchange transactions		911	1 975	1 975	511	1 975
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1 124 090</b>	<b>1 304 697</b>	<b>1 390 479</b>	<b>1 174 194</b>	<b>1 390 479</b>
<b>Total non current assets</b>		<b>1 583 616</b>	<b>1 828 554</b>	<b>1 914 328</b>	<b>1 669 921</b>	<b>1 914 328</b>
<b>LIABILITIES</b>						
Current liabilities						
Bank overdrafts		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Financial liabilities		1 636	413	413	1 632	413
Consumer deposits		57 550	56 071	56 071	32 468	56 071
Trade and other payables from exchange transactions		4 304	-	-	6 569	-
Trade and other payables from non-exchange transactions		11 616	30 868	30 868	20 371	30 868
Provision		81 926	13 041	13 041	94 556	13 041
VAT		2 951	-	-	2 951	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>160 795</b>	<b>160 394</b>	<b>160 394</b>	<b>148 609</b>	<b>160 394</b>
Non current liabilities						
Financial liabilities		-	-	-	-	-
Financial liabilities		30 382	38 827	38 827	21 827	38 827
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		14 437	-	-	14 437	-
<b>Total non current liabilities</b>		<b>44 808</b>	<b>38 827</b>	<b>38 827</b>	<b>36 325</b>	<b>38 827</b>
<b>Total liabilities</b>		<b>205 603</b>	<b>199 221</b>	<b>199 221</b>	<b>184 933</b>	<b>199 221</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1 377 943</b>	<b>1 629 334</b>	<b>1 715 107</b>	<b>1 484 988</b>	<b>1 715 107</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/deficit		1 025 622	1 543 396	1 628 871	1 132 657	1 628 871
Reserve and funds		352 321	86 286	86 236	352 321	86 236
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1 377 943</b>	<b>1 629 334</b>	<b>1 715 107</b>	<b>1 484 988</b>	<b>1 715 107</b>

**EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M15 - November**

Description	Ref	Budget Year 2023/24									
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property taxes		43 705	43 483	43 488	1 194	36 222	13 120	18 102	100%	43 488	
Service charges		70 125	76 730	76 730	5 201	29 955	31 971	12 275	-7%	76 730	
Other revenue		21 574	51 992	54 811	2 525	11 264	22 006	(10 971)	-57%	54 811	
Transfer and Subsidies - Operational		232 554	315 510	318 293	652	131 002	132 650	11 659	-1%	318 293	
Transfer and Subsidies - Capital		119 241	35 491	181 254	-	45 978	51 162	(5 184)	-7%	181 254	
Grants		18 491	17 200	17 200	2 008	10 588	7 167	3 422	-45%	17 200	
Dividends		-	-	-	-	-	-	-	-	-	
Payments		(205 650)	(145 451)	(147 085)	(20 254)	(97 717)	(130 075)	92 368	-43%	(147 085)	
Suppliers and employees		-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	
Transfer and Subsidies		-	-	-	-	-	-	-	-	-	
NET CASH FROM/USED OPERATING ACTIVITIES		361 338	147 918	213 391	15 669	156 853	73 411	193 382	-125%	213 391	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	
Decrease (increase) in receivables		-	-	-	-	-	-	-	-	-	
Decrease (increase) in other receivables		-	-	-	-	-	-	-	-	-	
Payments		-	-	-	-	-	-	-	-	-	
Capital assets		143 193	(131 717)	(127 491)	(13 285)	(35 290)	(17 093)	30 103	-33%	(127 491)	
NET CASH FROM/USED INVESTING ACTIVITIES		143 193	(131 717)	(127 491)	(13 285)	(35 290)	(17 093)	30 103	-33%	(127 491)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts		143 193	(131 717)	(127 491)	(13 285)	(35 290)	(17 093)	30 103	-33%	(127 491)	
Short term loans		-	-	-	-	-	-	-	-	-	
Borrowing for long term financing		-	-	-	-	-	-	-	-	-	
Transfer (dividends) in or from other deposits		-	-	-	-	-	-	-	-	-	
Payments		-	-	-	-	-	-	-	-	-	
Transfer of borrowings		-	-	-	-	-	-	-	-	-	
NET CASH FROM/USED FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	
NET INCREASE/DECREASE IN CASH FLOW		504 537	(23 799)	(23 799)	(27 945)	(149 873)	(14 803)	-	-	(23 799)	
Cash/cash equivalents at beginning		360 723	360 723	360 723		254 787	350 723			254 787	
Cash/cash equivalents at month year end		865 260	336 924	336 924		364 560	345 920			220 988	





R 5 191 752.74 (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 79 942 214.77

Business H/O R 32 188 485.91

Churches H/O R 124 353.62

Farms H/O R 3 591 334.72

**R 1 589 284.97 was collected for November 2023 for handed over accounts.**

## SECTION 5 -CREDITORS' ANALYSIS

### Supporting Table SC4

EC44: Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - ANS - November										
Description	MF Code	Budget Year 2024/25						Over 1 Year	Total	Prior year table's (corrected) (same period)
		1 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days			
Conditions Age Analysis By Customer Type										
Bank Electricity	0130	-	-	-	-	-	-	-	-	-
Bank Water	0300	-	-	-	-	-	-	-	-	-
PAYE deductions	0400	-	-	-	-	-	-	-	-	-
2021 Judicial fees paid	0600	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0602	-	-	-	-	-	-	-	-	-
Loan repayments	0710	9	-	-	-	-	-	-	9	-
Trade Creditors	0800	-	-	-	-	-	-	-	-	-
Supplier General	0802	-	-	-	-	-	-	-	-	-
Other	1000	9	-	-	-	-	-	-	9	-
Totals By Customer Type										

The municipality makes an extra effort that creditors are paid within 30 days as per MFMA, therefore municipality paid its creditors within 30 days for the month ended 30<sup>th</sup> November 2023.

## SECTION 6- INVESTMENT PORTFOLIO ANALYSIS

### Conditional and Unconditional investment monitoring Information

Investment Management		Nov 23					
Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance		
Municipal Infrastructure Grant	20 366 484.04	140 975.97	-5 175 275.61	-140 975.97	15 332 184.40		
INEP	6 779 401.46	50 212.54	-5 711 911.85	-50 212.54	1 117 702.15		
EPWP	-	-	-	-	-		
Municipal Electrification Intervention	306 245.03	2 015.62	-	-2 015.62	308 260.65		
Library and Archives	-	-	-	-	-		
Finance Management Grant	-	-	-	-	-		
Smart Grid	61 340.84	403.62	-	-403.62	61 744.46		
Establishment Plan	212 895.53	1 163.63	-	-1 163.63	214 059.16		
Housing Development Fund	2 170 105.31	11 861.26	-	-11 861.26	2 181 966.57		
Dedea	660 389.14	3 609.52	-	-3 609.52	663 998.66		
<b>Total Conditional Investments</b>	<b>30 556 861</b>	<b>210 242</b>	<b>10 887 187</b>	<b>210 242</b>	<b>19 879 916</b>		
Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance		
Call Acc STD CRR	148 784 582.18	3 500 000.00	-	-859 671.47	152 284 582.18		
Call Acc STD CRR	12 387 423.46	70 251.96	-	-70 251.96	12 457 675.42		
Call ACC FNB Surplus Cash	6 805 395.80	-	-	-38 436.50	6 805 395.80		
Nedbank 32 Days	7 311 568.59	52 783.39	-	-52 783.39	7 364 351.98		
Nedbank	71 098 219.79	559 476.70	-33 000 000.00	-517 702.03	38 657 696.49		
Nedbank relief fund	865 319.37	5 695.63	-	-5 695.63	871 015.00		
Nedbank COV -19 Solidarity	104 853.37	712.32	-	-712.32	105 565.69		
Nedbank Retention	14 399 971.38	94 783.43	-	-94 783.43	14 494 754.81		
Termination Guarantee	144 640.82	-	-	-952.01	144 640.82		
Account Gaurantee	6 202 000.00	-	-	-40 822.66	6 202 000.00		
<b>Total Unconditional</b>	<b>268 103 975</b>	<b>4 283 703</b>	<b>33 000 000</b>	<b>1 681 811</b>	<b>239 387 678</b>		
<b>Total Investment as at November 2023</b>					<b>259 267 594</b>		

The municipality invests surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investments policy. This indicates that the municipality as at 30<sup>th</sup> November 2023 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs.

As at 30<sup>th</sup> November 2023 the conditional investments amounted to **R 19,879,916** and unconditional investments amounted to **R 239,387,678**. Total investments as at 30<sup>th</sup> November 2023 amounted to **R 259 257 594**.

The following reflects bank balances at 30<sup>th</sup> November 2023

Description	30 <sup>th</sup> November 2023
Nedbank Primary Account:	5 109 180.85
Standard bank Account:	7 619 191.36
FNB Money Market Account:	2 723 640.74
<b>Total Cash held as at 30<sup>th</sup> November 2023</b>	<b>15 452 012.95</b>

The above table reflects the Cashbook balance is **R 15 452 012.95** and Bank statement balance of **R 259 257 594** and the total cash book balance and investment is **R 274 709 606.95**

## SECTION 7 \_ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

### 7.1 Supporting Table SC6

Description	2023-2024 Medium Term Revenue & Expenditure Framework						
R thousand	Approved Budget Year 2023/24	1st Adjustment Budget	Final Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	Performance %
<b>RECEIPTS:</b>							
<b>Operating Transfers and Grants</b>							
<b>National Government:</b>	209 844	309 644	266 422	-	129 347	129 311	42%
Local Government & Public Works	203 370	303 570	263 370	-	126 584	126 524	42%
Expanded Public Works Programme Integrated Grant	2 574	2 874	2 792	-	793	1 536	25%
Local Government Financial Management Grant	1 700	1 700	1 700	-	1 700	700	100%
<b>Provincial Government:</b>	6 941	6 941	6 941	2 311	1 212	2 415	54%
Capacity Building and Other - Library	2 250	2 250	2 250	636	636	636	25%
DECEAT	3 691	3 691	3 691	1 661	2 603	1 538	70%
<b>Total Operating Transfers and Grants</b>	<b>318 685</b>	<b>319 685</b>	<b>315 363</b>	<b>2 311</b>	<b>132 640</b>	<b>131 404</b>	<b>42%</b>
<b>Capital Transfers and Grants</b>							
Integrated Water & Wastewater Programme (Municipal Grant)	68 408	109 367	128 569	-	48 229	41 640	47%
IS-mobility HPI	39 500	39 500	37 400	-	15 860	16 525	43%
Municipal Infrastructure Grant (MIG)	58 506	58 506	54 503	-	20 918	24 378	59%
Disaster Response Grant	-	2 211	24 907	-	2 211	938	54%
Human Settlement Development Grant	-	-	57 634	-	-	22 764	0%
<b>Total Capital Transfers and Grants</b>	<b>166 406</b>	<b>169 687</b>	<b>182 904</b>	<b>-</b>	<b>48 229</b>	<b>64 704</b>	<b>49%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>413 991</b>	<b>419 342</b>	<b>408 347</b>	<b>2 311</b>	<b>180 869</b>	<b>197 108</b>	<b>44%</b>

The total operating grant receipts amounts to **R 2.3** million and no Capital grant received in November 2023. Total receipts for both operational and Capital grants for the month amount to **R 2.3** million which almost 1% when compared to the total allocation as per the Dora.

## 7.2 Supporting Table SC7

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

R thousands	Description	Ref	2023/24	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25			YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome				YearTD actual	YearTD budget	YTD variance			
<b>EXPENDITURE</b>												
<b>Operating expenditure of Transfers and Grants</b>												
3	National Government		6 460	2 925	2 730	1 014	2 690	1 194	1 495	125.2%	2 730	
	Expanded Public Works Programme (repaired Grant)		4 810	-	-	983	983	-	983	#DIV/0!	-	
	Local Government Financial Management Grant		1 650	-	-	21	867	-	867	#DIV/0!	-	
	Municipal Infrastructure Grant		-	2 925	2 730	-	1 030	1 194	(164)	-13.8%	2 730	
	Provincial Government		345	3 691	3 691	(1 139)	899	1 538	(639)	-41.6%	3 691	
	Specify (Add grant description)		345	-	-	(1 139)	899	-	899	#DIV/0!	-	
	Specify (Add grant description)		-	3 691	3 691	-	-	1 538	(1 538)	-100.0%	3 691	
	District Municipality:		-	-	-	-	-	-	-	-	-	
	Other grant providers:		-	-	-	-	-	-	-	-	-	
	Total Operating Transfers and Grants		6 805	6 616	6 421	(125)	3 988	2 732	856	31.3%	6 421	
<b>Capital Transfers and Grants</b>												
108 333	National Government:		108 333	103 405	131 922	11 537	44 340	47 397	(2 957)	-6.3%	131 922	
	Municipal Disaster Relief Grant		-	-	34 957	737	1 760	5 026	(3 288)	-65.6%	34 957	
	Municipal Infrastructure Grant		62 065	63 505	59 505	5 048	25 383	25 906	(805)	-2.3%	59 505	
	Integrated National Electrification Programme Grant		46 268	39 900	37 400	5 734	17 217	16 313	904	5.5%	37 400	
	Provincial Government		-	-	57 034	-	-	7 129	(7 129)	-100.0%	57 034	
	Specify (Add grant description)		-	-	57 034	-	-	7 129	(7 129)	-100.0%	57 034	
	District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-		
Total Capital Transfers and Grants		108 333	103 405	188 956	11 537	44 340	54 435	(10 095)	-18.5%	188 956		
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>			115 157	110 021	195 377	11 411	47 928	57 168	(9 240)	-16.2%	195 377	

The total operating grant expenditure amounts to **R 1.25** and Capital grant expenditure amounts to **R 11.5** million. Total expenditure for both operational and Capital grants for the month amounts to **R 11,4** million which **6%** when compared to the total allocation as per the Dora. The tables above reflect on the performance of these respective conditional grants which indicates that the municipality is well on track to meet its target of fully spending the 2023/24 allocated funds.

## SECTIONS 8

Table SC8 presents the expenditure of councillor and staff benefits at 30<sup>th</sup> November 23

ECG441 Matatiele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 - November										
Summary of Employee and Councillor remuneration in thousands			2023/24			Budget Year 2024/25			YTD	
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to actual	Year to budget	variance	variance %	F=0 Year Forecast
	1	A	B	C						D
<b>Councillor (Political Office) Remuneration</b>										
Basic Salaries and Wages		13 546	14 166	14 166	447	5 210	5 302	(892)	-12%	14 166
Pension and UIF Contributions		918	2 875	2 875	34	352	1 239	(887)	-72%	2 875
Medical Aid Contributions		509	113	113	67	239	47	392	632%	113
Major Vehicle Allowance		168	196	196	(4)	(4)	53	(87)	-135%	196
Catering Allowance		2 582	2 610	2 610	72	1 584	1 082	(24)	-2%	2 510
Travel Allowance		5 079	3 234	5 289	203	2 667	2 191	476	22%	5 289
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	4	22 872	26 328	26 328	1 062	9 627	10 556	(929)	-9%	26 328
% increase			40.7%	10.7%						10.7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 594	3 190	3 190	(225)	543	1 329	(480)	-35%	3 190
Pension and UIF Contributions		90	216	216	(22)	(22)	91	(119)	-122%	216
Medical Aid Contributions		95	163	168	-	-	70	(73)	-10%	168
Other		-	-	-	-	-	-	-	-	-
Performance Bonus		348	488	488	-	-	196	(195)	-100%	488
Major Vehicle Allowance		1 382	2 119	2 119	(14)	457	823	(466)	-45%	2 119
Catering Allowance		-	-	-	-	-	-	-	-	-
Travel Allowance		507	972	972	144	701	426	286	73%	972
Other benefits and allowances		0	1	1	0	0	0	(0)	-8%	1
Payments in lieu of leave		224	-	-	-	-	-	-	-	-
Long service award		-	-	-	-	-	-	-	-	-
Post-retirement benefit contributions		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		300	486	495	10	101	206	(106)	-61%	495
Accident and medical related allowance		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	2	-	-	-	-	-	-	-	-	-
% increase		5.74%	32.7%	32.7%	(108)	2 686	3 473	(1 891)	-34%	7 686
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		26 789	137 314	136 996	9 305	42 766	44 662	(1 897)	-4%	136 996
Pension and UIF Contributions		14 500	13 824	15 824	1 296	6 487	6 593	(107)	-2%	15 824
Medical Aid Contributions		5 169	4 946	5 646	482	2 412	2 477	(65)	-3%	5 646
Other		2 530	2 726	2 726	136	1 223	1 126	(97)	-10%	2 726
Performance Bonus		7 743	8 364	8 364	693	2 984	3 481	(497)	-14%	8 364
Major Vehicle Allowance		5 226	7 007	7 007	(36)	2 207	2 832	275	9%	7 007
Catering Allowance		6	6	6	1	3	3	(0)	-7%	6
Travel Allowance		2 402	4 906	4 906	256	1 236	2 044	(780)	-37%	4 906
Other benefits and allowances		3 187	1 973	1 973	206	1 126	822	304	37%	1 973
Payments in lieu of leave		3 183	-	-	36	368	-	368	1000%	-
Long service awards		437	-	-	-	204	-	204	1000%	-
Post-retirement benefit contributions		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-
Accident and medical related allowance		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	1	144 789	154 406	153 666	12 904	61 866	64 159	(2 292)	-4%	153 666
% increase		9.2%	8.9%	8.9%	-	-	-	-	-	8.9%
<b>Total Project Municipality</b>	4	149 772	137 837	136 613	13 918	73 543	77 809	(4 266)	-6%	136 613
			40.7%	10.7%						10.7%

**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 expenditure for the month ended 30<sup>th</sup> November 2023 amounted **R 13,9** million of which the expenditure **R 1.06** million relates to Remuneration of Councillors and **R 12,8** million, to Managers and staff, that represents **7%** of the budgeted amount for this category and the expenditure this is less than the expected performance for the month due to less expenditure under Council, Senior managers allowances. The YTD expenditure recognition is **39%** on this category.

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE

### QUALITY CERTIFICATE

I, Lizo Matiwane, the Acting 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<sup>th</sup> November 2023 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:  for

Date: 14 / 12 / 2023