

# CITY OF MATLOSANA

Date: 2023 / 12 / 13

1 TO: .....

Author of the item: Lesego Moloko

Attached hereto an item for you to consider in terms of the Delegation of Powers and Functions, delegated power serial number .....

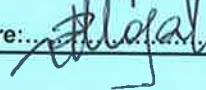
HEAD OF DIVISION: TO SEKGALA

SIGNED: 

DATE: 14/12/2023

Received by Deputy Director: Administration

Date and Time: 19/12/2023

Signature: 

CITY OF  
MATLOSANA

2023 - 12 - 20 

RECEIVED BY  
MUNICIPAL MANAGER

COMMENTS:

Director: Corporate Support

Date

Chief Financial Officer

Date

COMMENTS:

Director: Planning & Human Settlements Date

COMMENTS:

Director: Technical and Infrastructure Date

COMMENTS:

Director: Community Development Date

COMMENTS:

Director: Public Safety Date

COMMENTS:

Director: Local Economic Development Date

Date

2 MUNICIPAL MANAGER

  
SIGNATURE

DATE

C:\Doss 2021\Maribas\New BlueMamba.doc

Items will not be considered by the Municipal Manager unless the following signatures are reflecting: Director of Relevant department, Chief Financial Officer and Director: Corporate Services

OL  
2014



CITY OF  
MATLOSANA

### QUALITY CERTIFICATE

I L SEAMETSO Accounting Officer of **City of Matlosana NW403** hereby certify  
that-

- ✓ **The Monthly budget statement**  
Quarterly report  
Mid- year budget & performance assessment

For the month ended on **30 November 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: LESSEGO SEAMETSO

Accounting Officer of **City of Matlosana NW403**

Signature: 

Date 30/11/2023



**8 SAIAGA**  
Inspiring Civic Leadership



# **MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 NOVEMBER 2023**

## **TABLE OF CONTENTS**

### **PART 1**

1. Executive summary .....	3
1.1 Performance summary.....	3
2. In - year budget statement.....	7
2.1 Monthly budget statement summary.....	7
2.2 Monthly budget statement financial performance – Revenue.....	8
2.3 Monthly budget statement financial performance – Expenditure per category	10
2.4 Actual capital expenditure per vote and funding source.....	12
2.5 Monthly budget statement cash flow.....	18
2.6 Actual borrowings.....	19

### **PART 2**

3. In – year budget statement supporting tables and documentations.....	20
3.1 Debtors age analysis.....	20
3.2 Creditors age analysis.....	22
3.3 Investments.....	23
3.4 Allocation received and actual expenditure on allocation received.....	24
3.5 Councillors and employees benefits.....	26
3.6 Other supporting documentations.....	30
3.7 Progress on Municipal Debt Relief.....	37
3.8 Financial Plan Progress.....	54

## **LIST OF TABLES**

Table 1: Performance Summary.....	3
Table 2: Monthly budget statement – Summary.....	7
Table 3: Monthly budget statement – Revenue per department.....	8
Table 4: Monthly budget statement - Revenue per source.....	9
Table 5: Monthly budget statement – Operational expenditure per category.....	10
Table 6: Monthly budget statement – Operational expenditure per vote.....	11
Table 7: Monthly budget statement – Capital expenditure per vote.....	12
Table 8: Monthly budget statement – Capital expenditure per funding source.....	16
Table 9: Monthly budget statement – Financial Position.....	17
Table 10: Monthly budget statement – Actual Cash flow.....	18
Table 11: Monthly budget statement – Actual Borrowings.....	19
Table 12: Monthly budget statement – Outstanding Debtors.....	21
Table 13: Monthly budget statement – Creditors age analysis.....	22
Table 14: Monthly budget statement – Investments.....	23
Table 15: Monthly budget statement – Transfer and grant receipts.....	24
Table 16: Monthly budget statement – Transfer and grant expenditure.....	25
Table 17: Monthly budget statement – Councillors and Employees benefits.....	26
Table 18: Monthly budget statement – Material Variances.....	28
Table 19: Monthly budget statement – Financial performance.....	29
Table 20: Monthly budget statement – Capital expenditure performance.....	30

## PART 1: IN-YEAR REPORT

### 1. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL PERFORMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 30 NOVEMBER 2023

#### 1.1 Performance summary

**Table 1: Performance summary**

Summary statement of Financial Performance					
Description	YTD Budget 2023/24	November 2023 Actual	YTD Actual 2023/24	Variance Favourable (Unfavourable)	YTD Variance %
Total Revenue by Source	1,756,064,580	321,761,134	1,708,000,797	(48,063,783)	-3%
Total Operating Expenditure	1,786,548,640	146,878,879	1,001,477,147	(785,071,493)	-44%
<b>SURPLUS/ (DEFICIT).</b>	<b>-30,484,060</b>	<b>174,882,255</b>	<b>706,523,650</b>	<b>(737,007,710)</b>	

#### Revenue

The revenue for the month ending 30 November 2023 amounts to R322 million, and the year to date actual revenue amounts to R1,708 million and reflects an unfavourable outcome of 3% when compared with the year-to date budget of R1, 756 billion.

The negative variance on the year date can be attributed to the following:

- **Service charges – Water revenue (-10%) and Sanitation revenue (-10%):** Revenue was less than projected
- **Service charges – Refuse revenue (-21%):** Less revenue billed as the anticipated increase on the refuse revenue has not materialised. Process of reconciling the valuation roll and the financial system is on an ongoing basis to ensure that all properties within City of Matlosana are billed for refuse collection.
- **Other Revenue (-33%):** The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property and Commission Transaction Handling fees. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.

The negative revenue is also affected by the following factors:

- The revenue enhancement strategies as reflected in the Financial Plan has not yet been fully effective;
- Illegal connections
- Debtors' book that is increasing due to non-payment by debtors.

The revenue is expected to increase as the municipality is enforcing the revenue enhancement strategies and debt collection methods. The Credit control section together with the Executive Mayor launched Operation Patela on the 4th of August 2023. The operation seeks to implement credit control, perform electrical and water inspections, check sewer points, verify refuse removal points in order to eradicate illegal and unauthorised consumption of consumable services, the operation also seek to collect revenue that is owed to the municipality.

### **Expenditure**

The operating expenditure for the month ending 30 November 2023 amounts to R147 million and the year to date actual expenditure amounts to R1,001 billion and reflects a negative deviation of 44% when compared with the year to date budget amount of R1, 786 billion. The negative deviation is because of cash flow challenges. Spending on most of the items is directly linked with cash flow. If there is improvement on cash flow, then spending will also increase.

#### **The variance on the expenditure against the YTD budget is mainly on the following items:**

- **Remuneration of Councillors (-12%):** less expenditure is lower due to the Councillors upper limits for the current financial year, which have not yet been implemented.
- **Interest (-91%):** The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.
- **Bulk Purchases (-54%):** Expenditure is lower due to the outstanding Eskom invoices; it is difficult for the municipality to meet the obligation due to the low cash flow challenges.
- **Inventory consumed (-53%):** Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, and the Municipality is struggling to meet the obligation due to cash flow challenges.
- **Contracted services (-36%):** Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Low spending than initially planned due to cash flow challenges.
- **Debt Impairment (-100%):** Most of the Debt Impairment journals are done at the end of financial year.
- **Other Expenditure (-13%):** less spending due to cash flow challenges.

## Cash management

Bank Balances	R 3,156,019
Call Investments	R 117,087,833
<b>Cash and Cash Investments</b>	<b>R 120,243,853</b>

Investment Portfolio: 30 November 2023

City of Matlosana

INSTITUTION	INTEREST RATE	NOVEMBER 2023	EXPLANATION
<b>Call Investment</b>			
ABSA: 3854	3,73%	37 978 918,06	WSIG
ABSA: 5047	4,70%	4 999 686,41	INEP
ABSA: 6177	6,75%	23 430 827,33	MIG
ABSA: 2264	4,70%	1 261,93	own (Eskom)
ABSA: 4682	6,65%	12 029 214,65	NDPG
ABSA: 4063	1,55%	3 791 416,85	EEDSM
ABSA: 1223	6,75%	2 548 101,03	Auction
ABSA: 5203		202,38	own (Salaries)
INVESTEC	3,30%	7 969 573,65	own
FNB		24 338 630,93	COVID
<b>TOTAL Call Investment</b>		<b>117 087 833,22</b>	

**Note:** The R107 million Call investment is ring-fenced for Conditional Grants

## Collection Rate & Outstanding Debtors

<b>Total Outstanding Debtors</b>	<b>R 8,565,408,265</b>
Debtors: Government	R 90,633,762
Debtors: Business	R 648,403,878
Debtors: Household	R 7,826,370,625

**Note:** The detailed Debtors Age analysis is outlined on Table 12. The collection rate for the month ending 30 November 2023 is 73%.

## Creditors

<b>Total Outstanding Creditors</b>	<b>R 3,613,918,124</b>
ESKOM	R 1,991,211,879
Midvaal	R 1,561,286,813
Trade Creditors	R 58,530,578
Auditor General	R 2,888,853

**Note:** The detailed Creditors Age analysis is outlined on Table 13.

## Capital Grants Expenditure

CAPITAL GRANT EXPENDITURE	BUDGET 2023/24	November Expenditure Incl VAT 2023/24	YTD ACTUALS Incl VAT	YTD BUDGET	YTD % Incl VAT
MIG	109 945 401	3 010 422	8 832 880	45 810 584	8,03
NDPG	31 162 000	762 818	3 900 043	12 984 167	12,52
INEP	1 732 000	972 993	972 993	721 667	56,18
WSIG	48 630 000		6 623 226	20 262 500	13,62
<b>TOTAL</b>	<b>191 469 401</b>	<b>4 746 233</b>	<b>20 329 141</b>	<b>79 778 917</b>	<b>10,62</b>

Total Capital grants budget amounts to R 191, 5 million. Total expenditure for the month ending 30 November 2023 amounts to R 4, 7 million, and the year-to-date actual expenditure amounts to R 20, 3 million representing 11% of the total Capital Grants budget. Capital Grants spending is relatively low as compared to the 42% of the Year to date budget. The detailed reasons for underspending are outlined below Table 7.

## 2. IN – YEAR BUDGET STATEMENT MAIN TABLE

**2.1 Monthly budget statement summary.** The table below provides a high- level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis

**TABLE 2: Monthly Budget Statement Summary**

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M05 November

Description	2022/23		Budget Year 2023/24		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	%						
R thousands										
<b>Financial Performance</b>										
Property rates	456 397	561 076	561 076	37 898	242 762	233 782	8 980	4%	561 076	
Service charges	1 949 608	2 305 667	2 305 667	213 288	897 515	960 694	(63 180)	-7%	2 305 667	
Investment revenue	15 402	—	—	—	—	—	—	—	—	
Trade receivable - Operational	15 402	9 761	9 761	751	3 781	4 067	(286)	-7%	9 761	
Other own revenue	1 308 912	1 338 052	1 338 052	62 955	553 582	557 521	(3 939)	-1%	—	
	<b>3 745 722</b>	<b>4 214 556</b>	<b>4 214 556</b>	<b>314 892</b>	<b>1 697 639</b>	<b>1 756 065</b>	<b>(58 425)</b>	<b>-3%</b>	<b>4 214 556</b>	
<b>Total Revenue (excluding capital transfers and contributions)</b>										
Employee costs	696 837	785 821	785 821	63 018	305 256	327 427	(22 171)		785 821	
Remuneration of Councillors	36 912	41 586	41 586	3 271	15 217	17 328	(2 111)		41 586	
Chambers and Committees	382 953	440 000	440 000	—	126 434	183 333	(56 899)		440 000	
Interest	237 534	10 711	10 711	70	387	4 463	(4 075)		10 711	
Inventory consumed and bulk purchases	1 430 478	1 645 412	1 645 612	23 863	315 482	685 633	(370 151)		1 645 612	
Transfers and subsidies	—	—	—	—	—	—	—		—	
Other expenditure	1 930 598	1 364 177	1 363 977	56 656	238 700	568 364	(329 664)	-58%	1 363 977	
<b>Total Expenditure</b>	<b>4 715 312</b>	<b>4 287 708</b>	<b>4 287 708</b>	<b>146 879</b>	<b>1 001 477</b>	<b>1 786 549</b>	<b>(785 071)</b>	<b>-44%</b>	<b>4 287 708</b>	
<b>Surplus/(Deficit)</b>	<b>(969 590)</b>	<b>(73 152)</b>	<b>(73 152)</b>	<b>168 013</b>	<b>696 162</b>	<b>(30 484)</b>	<b>726 646</b>	<b>-2384%</b>	<b>(73 152)</b>	
Transfers and subsidies - capital (monetary allocations)	107 437	191 469	191 469	6 869	10 362	—	10 362	#DIV/0!	191 469	
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(862 153)</b>	<b>118 317</b>	<b>118 317</b>	<b>174 882</b>	<b>706 524</b>	<b>(30 484)</b>	<b>737 008</b>	<b>-2418%</b>	<b>118 317</b>	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
<b>Surplus/ (Deficit) for the year</b>	<b>(862 153)</b>	<b>118 317</b>	<b>118 317</b>	<b>174 882</b>	<b>706 524</b>	<b>(30 484)</b>	<b>737 008</b>	<b>-2418%</b>	<b>118 317</b>	
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	152 541	217 038	230 651	14 121	82 935	209 842	(126 908)	-60%	230 651	
Capital transfers recognised	77 720	191 469	191 469	4 127	17 678	79 779	(62 101)	-78%	191 469	
Borrowing	—	—	—	—	—	—	—	—	—	
Internally generated funds	6 225	40 000	40 000	33	113	16 667	(16 554)	-99%	40 000	
<b>Total sources of capital funds</b>	<b>83 945</b>	<b>231 469</b>	<b>231 469</b>	<b>4 160</b>	<b>17 791</b>	<b>96 446</b>	<b>(78 655)</b>	<b>-82%</b>	<b>231 469</b>	
<b>Financial position</b>										
Total current assets	1 925 914	487 454	487 454	—	3 015 150	—	—	—	487 454	
Total non current assets	5 453 523	4 119 658	4 119 658	—	5 344 887	—	—	—	4 119 658	
Total current liabilities	4 978 933	230 387	230 387	—	5 277 263	—	—	—	230 387	
Total non current liabilities	26 576	81 274	81 274	—	22 367	—	—	—	81 274	
Community wealth/Equity	3 963 559	4 177 134	4 177 134	—	3 071 173	—	—	—	4 177 134	
<b>Cash flows</b>										
Net cash from (used) operating	1 688 039	218 461	218 461	163 067	1 267 526	91 024	(1 176 502)	-1293%	218 461	
Net cash from (used) investing	(104 307)	(231 437)	(231 469)	(4 160)	(17 791)	(96 432)	(78 641)	82%	(231 437)	
Net cash from (used) financing	—	(2 300)	(4 800)	(56)	331	(958)	(1 289)	135%	(2 300)	
<b>Cash/cash equivalents at the month/year end</b>	<b>1 808 653</b>	<b>197 724</b>	<b>195 192</b>	<b>—</b>	<b>1 354 839</b>	<b>206 633</b>	<b>(1 148 206)</b>	<b>-556%</b>	<b>89 498</b>	
<b>Debtors &amp; creditors analysis</b>										
0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
<b>Debtors Age Analysis</b>										
Total By Income Source	327 601	189 951	174 444	7 873 412	—	—	—	—	8 565 408	
<b>Creditors Age Analysis</b>										
Total Creditors	213 213	150 768	197 988	3 051 950	—	—	—	—	3 613 918	

## 2.2 Monthly Budget Statement – Financial Performance (Revenue per department)

### Actual operating revenue per source

The actual operating revenue per department is set out in Table 3 below. From table 1 it is clear that year to date actual operating revenue amounts to R1,708 billion and compares unfavourably with the pro rata budgeted figure of R1,756 billion a negative variance of R48 million for the month ending 30 November 2023.

**TABLE 3: ACTUAL REVENUE PER SOURCE FOR THE PERIOD ENDING 30 NOVEMBER 2023**

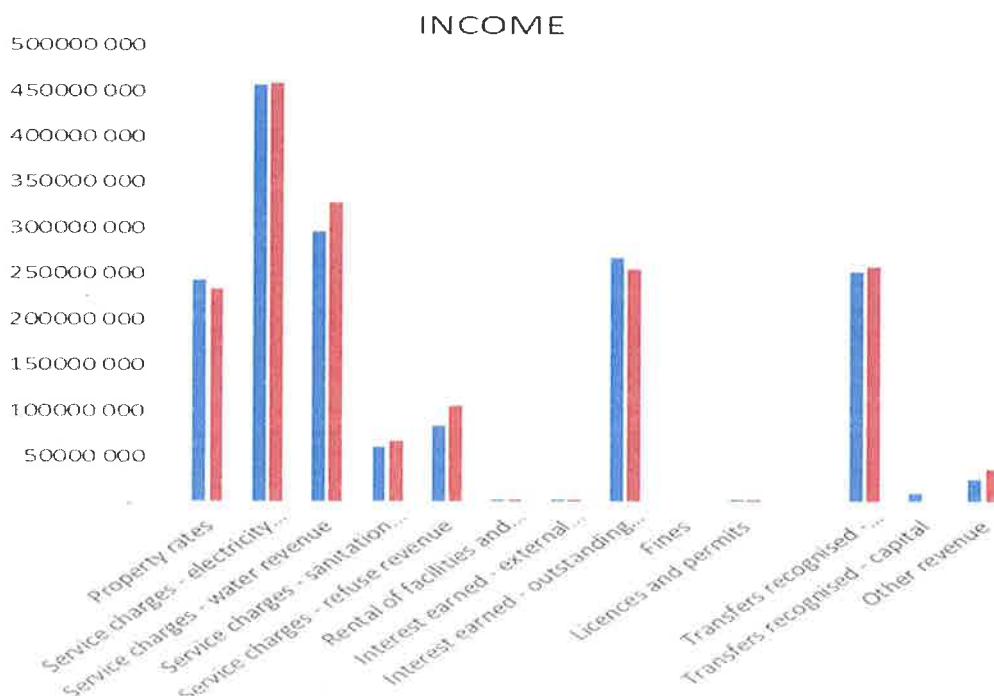
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		876 124	1 100 940	1 100 940	112 839	457 121	458 725	(1 604)	0%	1 100 940
Service charges - Water		736 820	787 552	787 552	71 701	296 224	328 147	(31 923)	-10%	787 552
Service charges - Waste Water Management		141 373	162 319	162 319	12 162	60 785	67 633	(6 848)	-10%	162 319
Service charges - Waste management		195 291	254 856	254 856	16 585	83 384	106 190	(22 806)	-21%	254 856
Sale of Goods and Rendering of Services		6 086	8 971	8 971	945	3 883	3 738	146	4%	8 971
Agency services		-	-	-	-	-	-	-	-	-
Interest										
Interest earned from Receivables		550 656	558 181	558 181	50 520	249 496	232 575	16 921	7%	558 181
Interest from Current and Non Current Assets		15 402	9 761	9 761	751	3 781	4 067			9 761
Dividends										
Rent on Land										
Rental from Fixed Assets		106 775	9 300	9 300	866	3 778	3 875	(97)	-3%	9 300
Licence and permits		7 528	8 909	8 909	664	3 378	3 712	(334)	-9%	8 909
Operational Revenue		49 986	77 620	77 620	4 326	21 759	32 341	(10 582)	-33%	77 620
<b>Non-Exchange Revenue</b>										
Property rates		456 397	561 076	561 076	37 898	242 762	233 782	8 980	4%	561 076
Surcharges and Taxes		14	241	241	-	-	100	(100)	-100%	241
Fines, penalties and forfeits		8 377	3 104	3 104	218	1 288	1 293	(5)	0%	3 104
Licence and permits		261	50	50	-	-	21	(21)	-100%	50
Transfers and subsidies - Operational		559 520	616 921	616 921	616	251 941	257 050	(5 109)	-2%	616 921
Interest		50 406	54 756	54 756	4 798	18 055	22 815	(4 760)	-21%	54 756
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		(16 572)	-	-	-	-	-	-	-	-
Other Gains		1 276	-	-	3	3	-	3	-	-
<b>Discontinued Operations</b>										
Total Revenue (excluding capital transfers and contributions)		3 745 722	4 214 556	4 214 556	314 892	1 697 639	1 756 065	(58 425)	-3%	4 214 556
Transfers and subsidies - capital (monetary allocations)		107 437	191 469	191 469	6 869	10 362	-	10 362	#DIV/0!	191 469
TOTAL Revenue (including capital transfers and contributions)		3 853 158	4 406 025	4 406 025	321 761	1 708 001	1 756 065	(48 064)		4 406 025

**TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR THE PERIOD ENDING  
30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description R thousands	Ref 1	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		1 188 283	1 360 784	1 360 784	55 364	573 031	566 993	6 037	1%	1 360 784
Executive and council		(13 807)	2 661	2 661	171	1 054	1 109	(54)	-5%	2 661
Finance and administration		1 202 091	1 358 123	1 358 123	55 192	571 976	565 885	6 092	1%	1 358 123
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		143 887	79 168	79 168	3 266	15 098	32 986	(17 888)	-54%	79 168
Community and social services		101 091	4 679	4 679	296	1 183	1 950	(767)	-39%	4 679
Sport and recreation		3 783	7 710	7 710	78	69	3 213	(3 144)	-98%	7 710
Public safety		31 482	31 778	31 778	2 734	12 147	13 241	(1 094)	-8%	31 778
Housing		7 531	35 000	35 000	157	1 699	14 583	(12 884)	-88%	35 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40 705	59 719	59 719	3 339	7 740	24 883	(17 143)	-69%	59 719
Planning and development		9 987	11 846	11 846	874	3 874	4 936	(1 062)	-22%	11 846
Road transport		30 536	47 652	47 652	2 454	3 795	19 855	(16 060)	-81%	47 652
Environmental protection		182	221	221	11	72	92	(21)	-22%	221
<i>Trading services</i>		2 451 963	2 883 407	2 883 407	257 031	1 098 074	1 201 419	(103 346)	-9%	2 883 407
Energy sources		964 401	1 167 557	1 167 557	117 668	480 895	486 482	(5 587)	-1%	1 167 557
Water management		986 051	1 048 742	1 048 742	93 974	406 584	436 976	(30 412)	-7%	1 048 742
Waste water management		155 436	242 313	242 313	14 193	65 622	100 964	(35 341)	-35%	242 313
Waste management		346 074	424 794	424 794	31 196	144 992	176 998	(32 006)	-18%	424 794
<i>Other</i>	4	28 320	22 947	22 947	2 761	14 058	9 561	4 497	47%	22 947
<b>Total Revenue - Functional</b>	2	<b>3 853 158</b>	<b>4 406 025</b>	<b>4 406 025</b>	<b>321 761</b>	<b>1 708 001</b>	<b>1 835 843</b>	<b>(127 843)</b>	<b>-7%</b>	<b>4 406 025</b>



## 2.3 Monthly Budget Statement – Financial Performance (Expenditure per category)

### Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. The operating expenditure for the month of November 2023 amounts to R147 million and the year to date actual operating expenditure amounts to R1, 001 billion. There is an unfavourable deviation of 44% when the year to date operating expenditure of R 1,001 billion is compared with operating expenditure year to date budget of R1, 785 billion.

**TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR THE PERIOD ENDING 30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

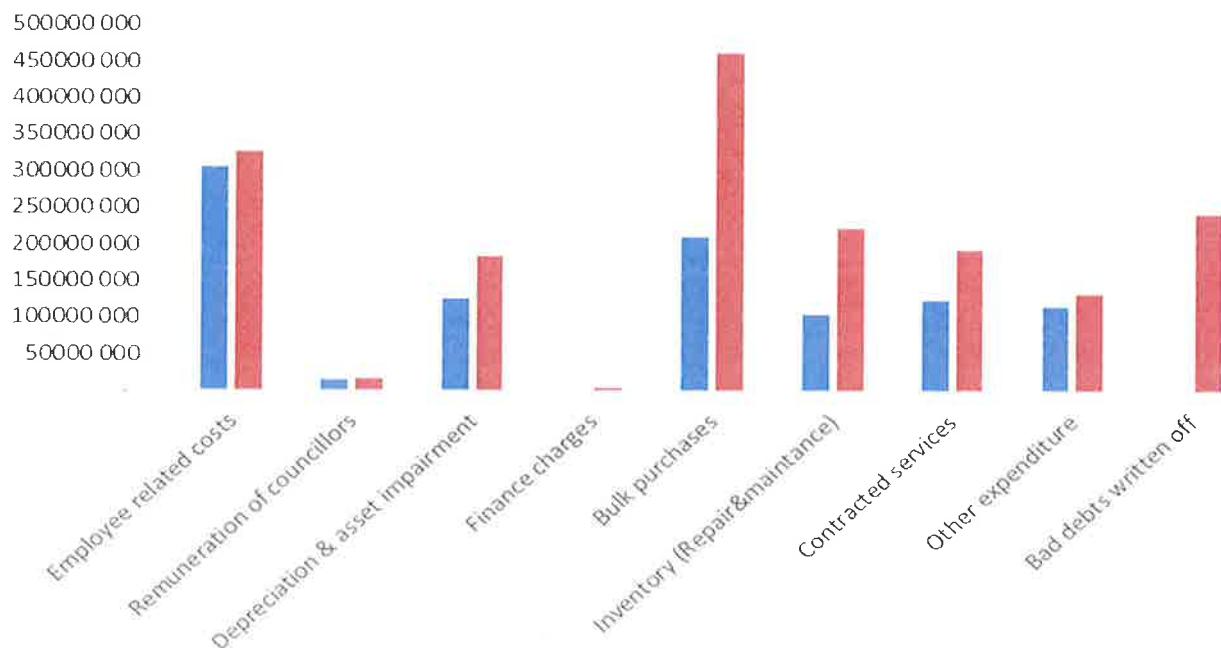
Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>Expenditure By Type</b>										
Employee related costs		696 837	785 821	785 821	63 018	305 256	327 427	(22 171)	-7%	
Remuneration of councillors		36 912	41 586	41 586	3 271	15 217	17 328	(2 111)	-12%	
Bulk purchases - electricity		848 230	1 109 287	1 109 287	13 043	210 427	462 203	(251 776)	1 109 287	
Inventory consumed		582 248	536 125	536 325	10 820	105 056	223 431	(118 375)	536 325	
Debt impairment		3 750	579 349	579 349	-	-	241 395	(241 395)	-100%	
Depreciation and amortisation		382 953	440 000	440 000	-	126 434	183 333	(56 899)	-31%	
Interest		237 534	10 711	10 711	70	387	4 463	(4 075)	-91%	
Contracted services		249 463	465 092	465 092	32 012	123 410	193 789	(70 379)	-36%	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		1 386 491	-	-	-	63	-	63	-	
Operational costs		312 936	319 737	319 537	24 644	115 227	133 180	(17 953)	-13%	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		342	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>4 737 696</b>	<b>4 287 708</b>	<b>4 287 708</b>	<b>146 879</b>	<b>1 001 477</b>	<b>1 786 549</b>	<b>(785 071)</b>	<b>-44%</b>	<b>4 287 708</b>

**TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR THE PERIOD ENDING 30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		878 192	772 965	772 965	43 228	222 618	322 070	(99 452)	-31%	772 965
Executive and council		556 627	423 830	423 830	27 581	149 791	176 596	(26 806)	-15%	423 830
Finance and administration		315 328	342 814	342 814	15 064	70 081	142 840	(72 759)	-51%	342 814
Internal audit		6 237	6 321	6 321	584	2 747	2 634	113	4%	6 321
<i>Community and public safety</i>		350 482	434 325	434 125	30 217	139 244	180 925	(41 681)	-23%	434 125
Community and social services		58 296	128 419	128 419	4 912	31 680	53 508	(21 828)	-41%	128 419
Sport and recreation		134 837	114 464	114 464	7 172	38 089	47 694	(9 604)	-20%	114 464
Public safety		140 762	171 880	171 880	11 640	58 145	71 617	(13 472)	-19%	171 880
Housing		16 555	19 390	19 390	6 492	11 320	8 035	3 286	41%	19 190
Health		33	171	171	-	9	71	(62)	-87%	171
<i>Economic and environmental services</i>		287 347	300 926	301 126	12 043	119 654	125 431	(5 777)	-5%	301 126
Planning and development		202 030	73 429	73 629	4 950	23 596	30 640	(7 044)	-23%	73 629
Road transport		74 239	225 168	225 168	7 016	95 512	93 820	1 692	2%	225 168
Environmental protection		11 078	2 329	2 329	77	546	971	(425)	-44%	2 329
<i>Trading services</i>		3 192 533	2 751 769	2 751 769	59 577	512 273	1 146 571	(634 299)	-55%	2 751 769
Energy sources		1 688 347	1 644 880	1 645 102	31 034	322 864	685 459	(362 595)	-53%	1 645 102
Water management		994 760	666 638	666 416	10 631	73 218	277 674	(204 455)	-74%	666 416
Waste water management		228 239	240 544	240 544	6 484	60 061	100 227	(40 166)	-40%	240 544
Waste management		281 187	199 707	199 707	11 428	56 129	83 211	(27 083)	-33%	199 707
<i>Other</i>		29 142	27 724	27 724	1 813	7 689	11 552	(3 863)	-33%	27 724
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>4 737 696</b>	<b>4 287 708</b>	<b>4 287 708</b>	<b>146 879</b>	<b>1 001 477</b>	<b>1 786 549</b>	<b>(785 072)</b>	<b>-44%</b>	<b>4 287 708</b>

## EXPENDITURE



## 2.4 Actual capital expenditure (excluding vat) per vote and funding source

The actual capital expenditure per vote is set out in Table 7 below.

**TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE FOR THE PERIOD ENDING 30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		0	10 000	10 000	33	113	4 167	(4 054)	-97%	10 000
Executive and council		0	2 000	2 000	33	41	833	(792)	-95%	2 000
Finance and administration		-	8 000	8 000	-	72	3 333	(3 261)	-98%	8 000
Internal audit										
<i>Community and public safety</i>		2 950	7 800	7 800	359	359	3 250	(2 891)	-89%	7 800
Community and social services		-	800	800	-	-	333	(333)	-100%	800
Sport and recreation		2 950	7 000	7 000	359	359	2 917	(2 558)	-86%	7 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health										
<i>Economic and environmental services</i>		23 808	43 685	43 685	1 304	5 620	18 202	(12 582)	-69%	43 685
Planning and development										
Road transport		23 808	43 685	43 685	1 304	5 620	18 202	(12 582)	-69%	43 685
Environmental protection										
<i>Trading services</i>		52 849	169 985	169 985	1 402	10 635	70 827	(60 192)	-85%	169 985
Energy sources		33 033	19 406	19 406	846	846	8 086	(7 240)	-90%	19 406
Water management		9 728	56 893	56 893	556	4 043	23 705	(19 662)	-83%	56 893
Waste water management		6 584	53 672	53 672	-	2 822	22 363	(19 541)	-87%	53 672
Waste management		3 504	40 014	40 014	-	2 924	16 673	(13 749)	-82%	40 014
Other		4 345	-	-	1 063	1 063	-	1 063	#DIV/0!	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>83 952</b>	<b>231 469</b>	<b>231 469</b>	<b>4 160</b>	<b>17 791</b>	<b>96 446</b>	<b>(78 655)</b>	<b>-82%</b>	<b>231 469</b>

**NOTE:** The total capital budget amounts to R232 million. The year-to-date expenditure as at 30 November 2023 amounts to R17, 8 million.

## CAPITAL GRANTS CHALLENGES AND MITIGATIONS

#	Challenges	Mitigation
1.	<p>NDP Grant: Jouberton Taxi Rank</p> <ul style="list-style-type: none"> <li>- Council approved amount of professional fees has been depleted and it has not been possible to make any payment to the previous consultant.</li> <li>- Not enough funds to complete all works the contractor was appointed for and also pay for additional professional fees for the construction of Jouberton Taxi Rank.</li> <li>- The construction works are behind in comparison with time elapsed and there is poor expenditure. Design reviews by new consultant are also contributing to slow progress.</li> <li>- The municipality has addressed all changes in the scope of work. So that progress and expenditure can be accelerated.</li> </ul>	<ul style="list-style-type: none"> <li>- Report was prepared for council to approve the adjustment of the consultant's fees, however referred back for additional information.</li> <li>- Municipality submitted the report to National Treasury on 30 August 2023 to request the additional funds.</li> <li>- Council need to consider funding the shortfall internally. Scope reprioritization to be evaluated.</li> <li>- Municipality to fast tract process of approving design changes as the contractor is running out of activities to do on site.</li> </ul>
2.	<p>Refurbishment of Sewer Pump Stations in KOSH:</p> <ul style="list-style-type: none"> <li>- Budget limitations in completing some of the construction scope of works due to AFA partial approval, and there is not enough budget for consultants fees.</li> </ul>	<ul style="list-style-type: none"> <li>- Consultant requested to do project cost analysis and also estimate contractor's final account to ensure we remain within budget.</li> <li>- The project is not on the 2023/2024 FY implementation plan. The rollover has been approved.</li> </ul>
3.	<p>Extension of National Fresh Produce Market in Klerksdorp Phase2:</p> <ul style="list-style-type: none"> <li>- Poor workmanship on the main building roof and side cladding.</li> </ul>	<ul style="list-style-type: none"> <li>- Poor workmanship on the main building roof and side cladding.</li> <li>- The project is not on the 2023/2024 FY implementation plan. The rollover has been approved.</li> <li>- New consultant has been appointed</li> </ul>
4.	<p>Poor performance by the contractor on the Refurbishment of Jouberton Reservoir, resulting to poor expenditure on the WSIG Grant.</p> <ul style="list-style-type: none"> <li>- Consulting engineer's contract was ended on 6 September 2023 due to contract period exceeding 3 years. New consulting engineer has been appointed on the 29 September 2023.</li> <li>- Shutdown request for the 26<sup>th</sup> of October has been postponed to the 02 November 2023.</li> </ul>	<ul style="list-style-type: none"> <li>- Contractor to return to site to continue with the external works and finish the remaining scope of phase 1.</li> <li>- Contractor put on penalties for failure to complete external works within the stipulated time and failure to request extension of time.</li> </ul>
5.	<p>Klerksdorp West – Alabama 88kV Loop-In Loop-Out &amp; 20MVA Substation</p> <ul style="list-style-type: none"> <li>- Delays in payment of orders by the municipality has resulted in the contractor applying for extension of time.</li> <li>- Quality of workmanship done by Ultimate Dynamic is not acceptable (earth mat not done according to the</li> </ul>	<ul style="list-style-type: none"> <li>- Consultant advised that the remedial work costs of the earth mat be taken from the retention held for Ultimate Dynamic.</li> <li>- Municipality to fast track OEM payments to aid progress on site.</li> </ul>

#	Challenges	Mitigation
	<p>designs). There are also repairs that are required as part of secondary plant.</p> <ul style="list-style-type: none"> <li>- Consulting engineer's contract was ended on 6 September 2023 due to contract period exceeding 3 years.</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Consulting engineer replaced and site inspection meeting conducted on the 30 October 2023 with consulting engineer to fast track progress.</li> </ul>
6.	<p>Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH</p> <ul style="list-style-type: none"> <li>- Slow progress by contractor.</li> <li>- Delays in arrival of soft starters from international supplier hampering with progress.</li> </ul>	<ul style="list-style-type: none"> <li>- The contractor has been instructed to complete original scope by End of November 2023.</li> <li>- The project is not on the 2023/2024 FY implementation plan. The rollover has been approved.</li> </ul>
7.	<p>Paving of Taxi Routes and Storm Water Drainage in Khuma (Phase 9):</p> <ul style="list-style-type: none"> <li>- Delays by the households at extension 11 to relocate their household as per Surveyor's Certificate. This is delaying Eskom from relocating their infrastructure and also the contractor to be able to start working on extension 11.</li> <li>- The construction works are behind in comparison with time elapsed and there is poor expenditure. Contractor has removed some of the construction equipment from site on 30 November 2023.</li> </ul>	<ul style="list-style-type: none"> <li>- Contractor issued with notice to correct performance and submitted catch up plan, revised programme and cash flow projections to the municipality. Performance of the contractor is being closely monitored.</li> <li>- Engagement with Contractor took place on 30 October 2023 to provide assistance with progress on site and is pending acceptance by the contractor.</li> <li>- Main contractor has signed a cession with a nominated subcontractor to assist with the layer works on the project to expedite progress.</li> </ul>
8.	<p>Electrification of Alabama – Phase 2</p> <ul style="list-style-type: none"> <li>- Slow progress by contractor due to Material delivery delays.</li> <li>- Contractor has submitted an extension of time request.</li> <li>- Contractor has to install light fittings which were not provisioned for which has led to an extension of scope, this has extended the completion date.</li> </ul>	<ul style="list-style-type: none"> <li>- Municipality to accept Variation order for the light fittings.</li> <li>- Municipality to evaluate extension of time to avoid further delays to the project.</li> </ul>
9	<p>Projects to be advertised by SCM</p> <ul style="list-style-type: none"> <li>- Jouberton Alabama Sewer Outfall (Phase 1)</li> <li>- Waterborne Toilets in Kanana</li> </ul>	<ul style="list-style-type: none"> <li>- Memos drafted to SCM to speed up advertisement of projects.</li> </ul>
10.	<p>Youth Development Centre</p> <ul style="list-style-type: none"> <li>- Permission to proceed with procurement has not been granted by National Treasury due to slow progress of the Jouberton taxi rank.</li> </ul>	<ul style="list-style-type: none"> <li>- National treasury have indicated that the youth development centre will only be implemented when the taxi rank is completed</li> </ul>
11	<p>Development of Cell 3 of the Klerksdorp Landfill Site</p> <ul style="list-style-type: none"> <li>- Tender advertisement closed on 10 October 2023 In addition, the contractor has not been appointed.</li> </ul>	<ul style="list-style-type: none"> <li>- SCM to fast track processes and appoint the contractor.</li> </ul>
12	<p>Refurbishment of Chlorine Dosing Plants, Reservoirs and Pump Stations in the City of Matlosana.</p> <ul style="list-style-type: none"> <li>- Contractor has encountered a stoppage from the construction mafia at the Jouberton Reservoir. Which is resulting in a delay in the commencement of the project.</li> </ul>	<ul style="list-style-type: none"> <li>- Municipality to seek assistance from MMC and Councillors</li> </ul>

#	<b>Challenges</b>	<b>Mitigation</b>
13	Retrofitting of LED lights (Phase 4) <ul style="list-style-type: none"> <li>- Permission to use the electrical department panel of contractors has been approved by the Municipal manager on 10/11/2023, awaiting appointment of service providers and allocations of sites.</li> </ul>	<ul style="list-style-type: none"> <li>- Electrical department to fast track the appointment of service providers to ensure the allocated budget is used.</li> </ul>

**TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR THE PERIOD ENDING 30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Funded by:</u>										
National Government		77 727	191 469	191 469	4 127	17 678	79 779	(62 101)	-78%	191 469
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparlm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		77 727	191 469	191 469	4 127	17 678	79 779	(62 101)	-78%	191 469
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		6 225	40 000	40 000	33	113	16 667	(16 554)	-99%	40 000
Total Capital Funding		83 952	231 469	231 469	4 160	17 791	96 446	(78 655)	-82%	231 469

**TABLE 9: FINANCIAL POSITION**

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description R thousands	Ref 1	2022/23		Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>ASSETS</b>							
<b>Current assets</b>							
Cash and cash equivalents		104 773	197 692	197 692	468 340	197 692	
Trade and other receivables from exchange transactions		(900 930)	(44 544)	(44 544)	(255 566)	(44 544)	
Receivables from non-exchange transactions		1 376 535	47 081	47 081	1 430 227	47 081	
Current portion of non-current receivables		0	29	29	(13)	29	
Inventory		52 414	55 129	55 129	59 537	55 129	
VAT		1 230 782	195 040	195 040	1 275 762	195 040	
Other current assets		40 384	37 026	37 026	36 863	37 026	
<b>Total current assets</b>		<b>1 903 959</b>	<b>487 454</b>	<b>487 454</b>	<b>3 015 150</b>	<b>487 454</b>	
<b>Non current assets</b>							
Investments							
Investment property		345 682	257 100	257 100	345 682	257 100	
Property, plant and equipment		5 724 841	3 851 286	3 851 286	5 616 197	3 851 286	
Biological assets							
Living and non-living resources							
Heritage assets		(618 290)	9 941	9 941	(618 290)	9 941	
Intangible assets		1 297	1 297	1 297	1 297	1 297	
Trade and other receivables from exchange transactions		—	33	33	—	33	
Non-current receivables from non-exchange transactions							
Other non-current assets							
<b>Total non current assets</b>		<b>5 453 531</b>	<b>4 119 658</b>	<b>4 119 658</b>	<b>5 344 887</b>	<b>4 119 658</b>	
<b>TOTAL ASSETS</b>		<b>7 357 489</b>	<b>4 607 112</b>	<b>4 607 112</b>	<b>8 360 037</b>	<b>4 607 112</b>	
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft		—	—	—	—	—	
Financial liabilities		(622)	(2 800)	(2 800)	(622)	(2 800)	
Consumer deposits		67 916	97 430	97 430	68 247	97 430	
Trade and other payables from exchange transactions		3 370 254	(530 429)	(530 429)	3 455 468	(530 429)	
Trade and other payables from non-exchange transactions		56 275	93 816	93 816	136 108	93 816	
Provision		269 517	265 605	265 605	269 517	265 605	
VAT		928 916	—	—	1 063 680	—	
Other current liabilities		284 774	306 766	306 766	284 866	306 766	
<b>Total current liabilities</b>		<b>4 977 029</b>	<b>230 387</b>	<b>230 387</b>	<b>5 277 263</b>	<b>230 387</b>	
<b>Non current liabilities</b>							
Financial liabilities		26 576	81 274	81 274	22 367	81 274	
Provision		—	—	—	—	—	
Long term portion of trade payables		—	—	—	—	—	
Other non-current liabilities		—	—	—	—	—	
<b>Total non current liabilities</b>		<b>26 576</b>	<b>81 274</b>	<b>81 274</b>	<b>22 367</b>	<b>81 274</b>	
<b>TOTAL LIABILITIES</b>		<b>5 003 605</b>	<b>311 661</b>	<b>311 661</b>	<b>5 299 630</b>	<b>311 661</b>	
<b>NET ASSETS</b>	<b>2</b>	<b>2 353 884</b>	<b>4 295 451</b>	<b>4 295 451</b>	<b>3 060 407</b>	<b>4 295 451</b>	
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated surplus/(deficit)		3 963 559	4 177 134	4 177 134	3 071 173	4 177 134	
Reserves and funds		—	—	—	—	—	
Other		—	—	—	—	—	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>3 963 559</b>	<b>4 177 134</b>	<b>4 177 134</b>	<b>3 071 173</b>	<b>4 177 134</b>	

**Note:** The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 30 November 2023 amounts to R 3, 1 billion

## 2.5 Monthly Budget Statement - Cash Flow Statement

**Collection rate** – collection rate for the month ending 30 November 2023 is 73%.

**TABLE 10: ACTUAL CASH FLOW FOR THE PERIOD ENDING 30 NOVEMBER 2023**

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description R thousands	Ref 1	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		340 348	448 861	448 861	29 597	201 197	187 025	14 171	8%
Service charges		1 056 634	1 868 568	1 868 568	95 413	460 835	778 570	(317 734)	-41%
Other revenue		3 341 579	107 954	107 954	105 321	1 143 089	44 981	#####	2441%
Transfers and Subsidies - Operational		554 939	611 134	611 134	—	255 554	254 639	915	0%
Transfers and Subsidies - Capital		150 412	197 256	197 256	20 000	86 582	82 190	4 392	5%
Interest		1 067	9 761	9 761	(64)	(322)	4 067	(4 389)	-108%
Dividends									
<b>Payments</b>									
Suppliers and employees		(3 753 555)	(3 025 072)	(3 025 072)	(87 200)	(879 410)	(1 260 448)	(381 039)	30%
Interest								—	—
Transfers and Subsidies									
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 691 423</b>	<b>218 461</b>	<b>218 461</b>	<b>163 087</b>	<b>1 267 526</b>	<b>91 024</b>	#####	.1293%
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	33	—	—	—	14	(14)	-100%
Decrease (increase) in non-current investments								—	—
<b>Payments</b>									
Capital assets		(83 952)	(231 469)	(231 469)	(4 160)	(17 791)	(96 446)	(78 655)	82%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(83 952)</b>	<b>(231 437)</b>	<b>(231 469)</b>	<b>(4 160)</b>	<b>(17 791)</b>	<b>(96 432)</b>	<b>(78 641)</b>	<b>82%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	2 500	—	(56)	331	1 042	(711)	-68%
<b>Payments</b>									
Repayment of borrowing		—	(4 800)	(4 800)	—	—	(2 000)	(2 000)	100%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>—</b>	<b>(2 300)</b>	<b>(4 800)</b>	<b>(56)</b>	<b>331</b>	<b>(958)</b>	<b>(1 289)</b>	<b>135%</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>1 607 471</b>	<b>(15 276)</b>	<b>(17 808)</b>	<b>158 852</b>	<b>1 250 066</b>	<b>(6 367)</b>		
Cash/cash equivalents at beginning:		224 921	213 000	213 000	36 998	104 773	213 000		(15 276)
Cash/cash equivalents at month/year end:		1 832 393	197 724	195 192	1 354 839	206 633			104 773
									89 498

**NOTE:** The cash and call Investments for the month ending 30 November 2023 amounts to R120, 2 million that consists of the following:

- Bank balances: R3,2 million
- Call investments: R117 million

## 2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 below. The municipality started the 2023/24 financial year with borrowing debt of R9, 363,331 and after repayments R1, 569,641 were made, the total borrowings outstanding as at 30 November 2023 amounts to R7, 793,690

**TABLE 11: ACTUAL BORROWING FOR THE PERIOD ENDING 30 NOVEMBER 2023**

30 NOVEMBER 2023				Purpose	Interest Paid This quarter	Opening Balance 01/07/2023	Debt Repaid or Re-deemed	Balance at 30/11/2023
Borrowing Reference No	Start Date	End Date	Lender					
<b>Monthly Payments</b>								
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	83 990,19	9 363 330,99	307 424,93	9 055 906,06
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	81 232,97	9 055 906,06	310 182,15	8 745 723,91
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	75 920,34	8 745 723,91	315 494,78	8 430 229,13
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	75 847,91	8 430 229,13	315 567,21	8 114 661,92
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	70 443,07	8 114 661,92	320 972,05	7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
10367711	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		7 793 689,87		7 793 689,87
<b>TOTAL ANNUITIES</b>					387 434,48	9 363 330,99	1 569 641,12	7 793 689,87

## **PART 2: SUPPORTING DOCUMENTATION**

### **3. IN -YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS**

#### **3.1 Debtor's age analysis**

##### **Debtors age analysis per service**

The municipality's total outstanding debtors amounted to R 8,565,408,265 as at 30 November 2023 compared to R 8,391,115,739 as at 31 October 2023.

Current to 30 days debt amounted to R 327,601,308 as at 30 November 2023 and has increased with R 44,463,102 compared to R 283,138,206 as at 31 October 2023.

31 to 60 days debt decreased with R 4,357,739; 61 to 90 days decreased with R 52,935 and 91 days and older debt as at 30 November 2023 amounted to R 7,873,411,801 and has increased with R 134,240,098 compared to R 7,739,171,703 as at 31 October 2023.

Interest on debtors is also included in total debtors' book.

##### **Debtors age analysis per debtor type**

Government Debt: R 90,633,762 (1%)

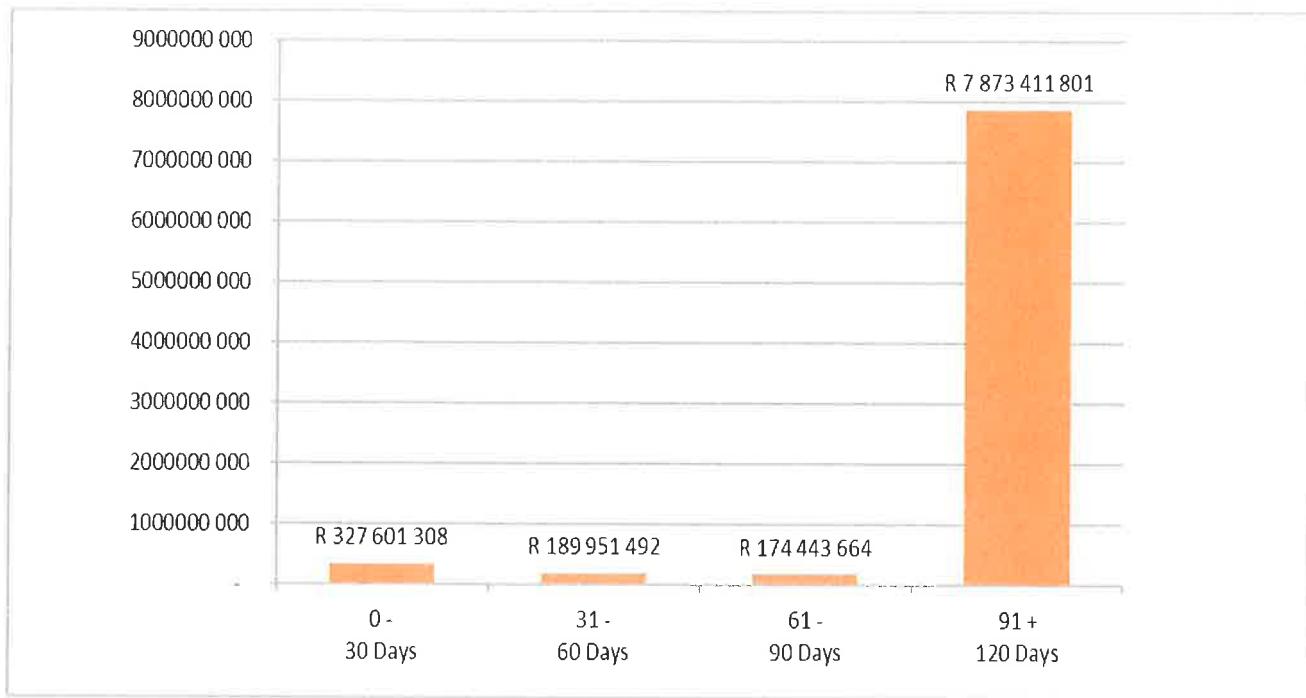
Business debtors: R 648,403,878 (8%)

Domestic debtors' R 7,826,370,625 (91%)

**TABLE 12: OUTSTANDING DEBTORS AS AT 30 NOVEMBER 2023**

**DEBTOR'S AGE ANALYSIS - 30 November 2023**

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
<b>Debtors Age Analysis By Income Source</b>					
Water Tariffs	87 416 877	60 102 843	61 020 332	2 868 313 795	3 076 853 847
Electricity Tariffs	109 222 773	29 388 632	21 748 198	518 969 372	679 328 974
Rates (Property Rates)	34 986 310	15 239 694	11 786 450	417 696 476	479 708 929
Sewerage/ Sanitation	9 385 711	6 981 470	6 352 431	378 870 594	401 590 205
Refuse Removal Tariffs	18 141 343	14 031 719	13 350 450	764 266 955	809 790 467
Other	68 448 294	64 207 136	60 185 804	2 925 294 610	3 118 135 843
<b>Total By Income Source</b>	<b>327 601 308</b>	<b>189 951 492</b>	<b>174 443 664</b>	<b>7 873 411 801</b>	<b>8 565 408 265</b>
<b>Debtors Age Analysis By Customer Group</b>					
Government	7 956 968	6 790 706	2 693 442	73 192 645	90 633 762
Business	65 657 155	23 934 872	19 162 188	539 649 663	648 403 878
Households	253 987 184	159 225 915	152 588 034	7 260 569 492	7 826 370 625
<b>Total By Customer Group</b>	<b>327 601 308</b>	<b>189 951 492</b>	<b>174 443 664</b>	<b>7 873 411 801</b>	<b>8 565 408 265</b>



**Note:** According to the Debtors Age Analysis, it is clear that the Household owes the 91% of the total outstanding debt.

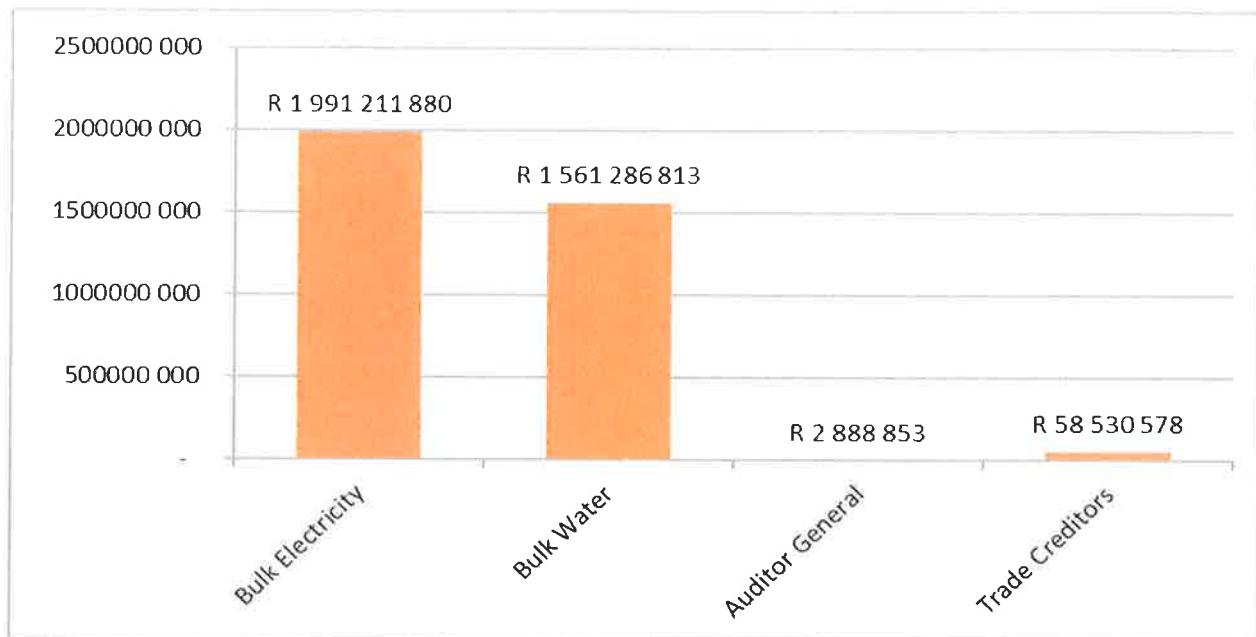
### 3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 3,613,918,124 as at 30 November 2023 compared with R 3,498,966,727 as at 31 October 2023 and has increased with R 114,951,397

**TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 NOVEMBER 2023**

CREDITORS AGE ANALYSIS - 30 NOVEMBER 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arrears	Total
Bulk Electricity	80 907 733	86 757 151	87 066 571	1 736 480 425		1 991 211 880
Bulk Water	127 921 510	59 753 455	61 761 865	1 311 849 983		1 561 286 813
Auditor General	2 844 428	451	435	43 539		2 888 853
Trade Creditors	1 539 253	4 256 459	49 159 187	3 575 679		58 530 578
<b>Total</b>	<b>213 212 924</b>	<b>150 767 516</b>	<b>197 988 058</b>	<b>3 051 949 626</b>		<b>3 613 918 124</b>



**Note:** According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1, 991 billion followed by Midvaal with the total outstanding amount of R1, 561 billion.

### 3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 November 2023 is as set out in Table 14 below.

**TABLE 14: INVESTMENTS AS AT 30 NOVEMBER 2023**

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement : investment portfolio - M05 November

Investments by maturity Name of institution & investment ID		Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months														
Municipality															
ABSA				daily call	yes	Variable					98 286	24	(54 353)	40 823	84 780
INVESTEC				daily call	yes	Variable					7 917	53	-	-	7 970
SANLAM				Policy	yes	Variable					12 094	-	-	-	12 094
FNB				Long term	yes	Variable					71	-	-	-	71
FNB				delay call	yes	Variable					24 178	161	-	-	24 339
Municipality sub-total											142 546	237	(54 353)	40 823	129 253
Entities												-	-	-	-
Entities sub-total												-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2										142 546	237	(54 353)	40 823	129 253

**Note:** The municipality started the beginning of the month with total investments of R143 million and after investment made of R40,8 million and withdrawals of R54,3 million closed with an investment balance of R129,2 million that includes collateral and long term investment at the five listed local banks.

### 3.4 Allocations received and Actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below.

**TABLE 15: TRANSFER AND GRANT RECEIPTS**

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		<b>558 483</b>	<b>615 503</b>	<b>615 503</b>	<b>483</b>	<b>251 601</b>	<b>256 459</b>	<b>(4 858)</b>	<b>-1,9%</b>	<b>615 503</b>
Energy Efficiency and Demand Side Management Grant		2 997	4 000	4 000	26	26	1 667	(1 641)	-98,4%	4 000
Equitable Share		545 270	599 104	599 104	-	249 626	249 627	(1)	0,0%	599 104
Expanded Public Works Programme Integrated Grant		2 181	3 512	3 512	-	-	1 463	(1 463)	-100,0%	3 512
Local Government Financial Management Grant		3 007	3 100	3 100	93	259	1 292	(1 033)	-80,0%	3 100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 028	5 787	5 787	364	1 691	2 411	(721)	-29,9%	5 787
Other transfers and grants [insert description]										
Provincial Government:		<b>1 037</b>	<b>1 418</b>	<b>1 418</b>	<b>133</b>	<b>340</b>	<b>591</b>	<b>(251)</b>	<b>-42,5%</b>	<b>1 418</b>
Capacity Building and Other Grants		1 037	1 418	1 418	133	340	591	(251)	-42,5%	1 418
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	<b>559 520</b>	<b>616 921</b>	<b>616 921</b>	<b>616</b>	<b>251 941</b>	<b>257 050</b>	<b>(5 109)</b>	<b>-2,0%</b>	<b>616 921</b>
<b>Capital Transfers and Grants</b>										
National Government:		<b>107 437</b>	<b>191 469</b>	<b>191 469</b>	<b>6 869</b>	<b>10 362</b>	<b>79 779</b>	<b>(69 417)</b>	<b>-87,0%</b>	<b>191 469</b>
Integrated National Electrification Programme Grant		24 633	1 732	1 732	-	-	722	(722)	-100,0%	1 732
Municipal Infrastructure Grant		62 977	109 945	109 945	4 172	5 822	45 811	(39 988)	-87,3%	109 945
Neighbourhood Development Partnership Grant		12 921	31 162	31 162	1 627	1 926	12 984	(11 058)	-85,2%	31 162
Water Services Infrastructure Grant		6 905	48 630	48 630	1 071	2 613	20 263	(17 650)	-87,1%	48 630
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Developers Contribution		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>107 437</b>	<b>191 469</b>	<b>191 469</b>	<b>6 869</b>	<b>10 362</b>	<b>79 779</b>	<b>(69 417)</b>	<b>-87,0%</b>	<b>191 469</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>666 957</b>	<b>808 390</b>	<b>808 390</b>	<b>7 485</b>	<b>262 302</b>	<b>336 829</b>	<b>(74 527)</b>	<b>-22,1%</b>	<b>808 390</b>

**Note:** The table reflect the YTD actual revenue amounts to R262 million, against the YTD budget of R337 million as at 30 November 2023. Revenue on Grants can only be recognized when conditions are met.

**TABLE 16: TRANSFER AND GRANT EXPENDITURE**

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		98 226	109 706	109 706	9 120	50 495	45 711	4 784	10,5%	109 706
Energy Efficiency and Demand Side Management Grant		3 186	4 000	4 000	64	(18)	1 667	(1 685)	-101,1%	4 000
Equitable Share		77 894	93 855	93 855	7 615	47 115	39 106	8 009	20,5%	93 855
Expanded Public Works Programme Integrated Grant		1 982	3 512	3 512	979	979	1 463	(484)	-33,1%	3 512
Local Government Financial Management Grant		9 910	3 100	3 100	56	320	1 292	(971)	-75,2%	3 100
Municipal Disaster Relief Grant		141	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 113	5 239	5 239	407	2 099	2 183	(84)	-3,9%	5 239
Provincial Government:		1 374	3 308	3 308	132	707	1 378	(671)	-48,7%	3 308
Capacity Building and Other Grants		1 374	3 308	3 308	132	707	1 378	(671)	-48,7%	3 308
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		99 600	113 014	113 014	9 253	51 202	47 089	4 113	8,7%	113 014
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		77 727	191 469	191 469	4 127	17 678	79 779	(62 101)	-77,8%	191 469
Integrated National Electrification Programme Grant		23 032	1 732	1 732	846	846	722	124	17,2%	1 732
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 455	109 945	109 945	2 618	7 681	45 811	(38 130)	-83,2%	109 945
Neighbourhood Development Partnership Grant		11 236	31 162	31 162	663	3 391	12 984	(9 593)	-73,9%	31 162
Water Services Infrastructure Grant		6 004	48 630	48 630	-	5 759	20 263	(14 503)	-71,6%	48 630
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		77 727	191 469	191 469	4 127	17 678	79 779	(62 101)	-77,8%	191 469
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>177 327</b>	<b>304 483</b>	<b>304 483</b>	<b>13 380</b>	<b>68 880</b>	<b>126 868</b>	<b>(57 988)</b>	<b>-45,7%</b>	<b>304 483</b>

**Note:** The table reflect the YTD actual expenditure incurred amounting to R69 million against the YTD budget of R127 million as at 30 November 2023.

### 3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R305 million spent as at 30 November 2023
- Council Remuneration – R15 million spent as at 30 November 2023

**TABLE 17: COUNCILORS AND EMPLOYEE BENEFIT**

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
	1	A	B	C					D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		23 751	25 884	25 884	1 902	9 453	10 785	(1 332)	-12%
Pension and UIF Contributions		1 782	2 368	2 368	140	716	986	(271)	-27%
Medical Aid Contributions		-	19	19	-	-	8	(8)	-100%
Motor Vehicle Allowance		2 867	3 013	3 013	547	1 659	1 255	403	32%
Cellphone Allowance		8 511	10 303	10 303	681	3 390	4 293	(903)	-21%
Housing Allowances									
Other benefits and allowances									
<b>Sub Total - Councillors</b>		<b>36 912</b>	<b>41 586</b>	<b>41 586</b>	<b>3 271</b>	<b>15 217</b>	<b>17 328</b>	<b>(2 111)</b>	<b>-12%</b>
% increase	4		12,7%	12,7%					12,7%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		1 914	11 387	11 387	-	(3 024)	4 744	(7 769)	-164%
Pension and UIF Contributions		5	17	17	0	1	7	(6)	-86%
Medical Aid Contributions		33	53	53	-	-	22	(22)	-100%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		192	1 438	1 438	-	-	599	(599)	-100%
Cellphone Allowance		-	222	222	-	-	93	(93)	-100%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	17	3	13	388%
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2								
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 144</b>	<b>13 124</b>	<b>13 124</b>	<b>0</b>	<b>(3 006)</b>	<b>5 468</b>	<b>(8 475)</b>	<b>-155%</b>
% increase	4		512,2%	512,2%					512,2%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		439 677	486 850	486 850	38 917	193 840	202 854	(9 014)	-4%
Pension and UIF Contributions		89 792	103 620	103 620	7 814	39 187	43 175	(3 989)	-9%
Medical Aid Contributions		39 568	46 423	46 423	3 388	17 067	19 343	(2 276)	-12%
Overtime		69 475	30 224	30 224	4 228	28 378	12 594	15 785	125%
Performance Bonus		33 962	40 102	40 102	4 987	14 719	16 709	(1 990)	-12%
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1 450	1 486	1 486	134	723	619	104	17%
Housing Allowances		6 312	8 525	8 525	523	2 615	3 552	(937)	-26%
Other benefits and allowances		18 977	40 503	41 103	1 657	7 913	17 126	(9 213)	-54%
Payments in lieu of leave		16 297	14 964	14 364	1 370	3 819	5 985	(2 166)	-36%
Long service awards		(1 095)	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(19 722)	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>694 693</b>	<b>772 697</b>	<b>772 697</b>	<b>63 018</b>	<b>308 262</b>	<b>321 959</b>	<b>(13 697)</b>	<b>-4%</b>
% increase	4		11,2%	11,2%					11,2%
<b>Total Parent Municipality</b>		<b>733 749</b>	<b>827 408</b>	<b>827 408</b>	<b>66 289</b>	<b>320 473</b>	<b>344 755</b>	<b>(24 282)</b>	<b>-7%</b>

## Overtime

The total overtime budget for the 2023/24 financial year amounts to R30, 224,335 million and Year to date actual expenditure on this line item at the end of November 2023 amounted to R28, 378,443 million that is 94% of the total budget.

Department	Description	Budget/OpenBal	Curr Mth Expend	YTD Movement	Balance	YTD % of Budget Spent
Public Safety	MS: OVERTIME - NON STRUCTURED	2 992 203	526 904	1 928 868	1 063 335	64.46
Community Services	MS: OVERTIME - NON STRUCTURED	2 135 311	17 935	964 225	1 171 086	45.15
Planning & Human Settlement	MS: OVERTIME - NON STRUCTURED	25 065			25 065	
Sports Arts & Culture	MS: OVERTIME - NON STRUCTURED	787 250	67 352	735 343	51 907	93.40
Council General	MS: OVERTIME - NON STRUCTURED	290 097	11 168	76 917	213 180	26.51
Civil Engineering	MS: OVERTIME - NON STRUCTURED	904 400	97 123	516 677	387 723	57.12
Water	MS: OVERTIME - NON STRUCTURED	4 918 897	1 293 643	6 102 982	-	1 184 085
Electrical Engineering/Garage & Workshop	MS: OVERTIME - NON STRUCTURED	1 078 147	103 888	679 947	398 200	63.06
Electrical	MS: OVERTIME - NON STRUCTURED	2 020 376	603 352	4 045 147	-	2 024 771
Corporate	MS: OVERTIME - NON STRUCTURED	313 685	89 245	521 802	-	208 117
Finance	MS: OVERTIME - NON STRUCTURED	1 478 080	391 319	2 364 520	-	886 440
Cleansing	MS: OVERTIME - NON STRUCTURED	7 870 067	31 730	4 943 943	2 926 124	62.81
Sewerage	MS: OVERTIME - NON STRUCTURED	5 206 311	961 361	5 351 585	-	145 274
Market	MS: OVERTIME - NON STRUCTURED	183 245	28 780	139 759	43 486	76.26
LED & Markentin Tourism	MS: OVERTIME - NON STRUCTURED	21 201	4 485	6 728	14 473	31.73
<b>TOTAL</b>		<b>30 224 335</b>	<b>4 228 284</b>	<b>28 378 443</b>	<b>1 845 892</b>	<b>93.89%</b>

**Note:** The cost of employment needs to be closely monitored during 2023/24 financial year specifically expenditure item like overtime to ensure that these costs remain within the allocated budget.

**TABLE: 18 MATERIAL VARIANCES**

Ref		NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M05 November 2023			
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
<b>1</b>	<b>Revenue By Source</b>				
	Service Charges: Refuse	(22,805,505)	-21%	Less revenue billed as the anticipated increase on the refuse revenue has not materialised.	The municipality has to ensure that the process of reconciling the valuation roll and the financial system is accelerated to ensure that all properties within City of Matlosana are billed for refuse collection.
	Service Charges: Water	(31,922,689)	-10%	Revenue was less than projected	
	Service Charges: Sanitation	(6,847,603)	-10%	Revenue was less than projected	
	Other revenue	(10,582,341)	-33%	The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property and Commission Transaction Handling fees. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.	The management has to ensure that clearance figures are issued on time and Journals are captured on a monthly basis
<b>2</b>	<b>Expenditure by Type</b>				
	Remuneration of Councillors	(2,110,676)	-12%	Less expenditure is lower due to the Councillors upper limits for the current financial year, which have not yet been implemented.	
	Bulk Purchases - electricity	(251,775,869)	-54%	Expenditure is lower due to the outstanding Eskom invoices; it is difficult for the Municipality to meet the obligation due to the low cash flow challenges.	Implement revenue enhancement and debt collection rate strategies.
	Contracted services	(70,378,734)	-36%	Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Low spending than initially planned due to cash flow challenges.	
	Interest	(4,075,391)	-91%	The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.	
	Debt Impairment	(241,395,255)	-100%	Most of the Debt impairment journals are done at the end of financial year.	
	Inventory (Repair & Maintenance	(118,375,061)	-53%	Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, and the Municipality is struggling to meet the obligation due to cash flow challenges.	
	Other Expenditure	(17,953,088)	-13%	Less spending due to cash flow challenges.	

**TABLE 19: FINANCIAL PERFORMANCE**

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,0%	10,5%	10,5%	0,0%	1,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		87,1%	-8,6%	-8,6%	117,7%	-8,6%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	38,3%	211,6%	211,6%	57,1%	211,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,1%	85,8%	85,8%	8,9%	85,8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,8%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	19,0%	19,0%	0,0%	19,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	15,0%	15,0%	0,0%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		18,6%	18,6%	18,6%	18,0%	18,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,3%	13,2%	13,2%	11,6%	13,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,6%	10,7%	10,7%	0,0%	1,2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

**TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE**

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month R thousands	2022/23		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<u>Monthly expenditure performance trend</u>									
July	6 996	19 289	19 289	246	246	19 289	19 044	98,7%	0%
August	6 996	19 289	19 289	1 370	1 370	38 578	37 209	96,4%	1%
September	6 996	19 289	19 289	2 482	2 482	57 867	55 385	95,7%	1%
October	6 996	19 289	19 289	9 533	9 533	77 157	67 623	87,6%	4%
November	6 996	19 289	19 289	4 160	4 160	96 446	92 286	95,7%	2%
December	6 996	19 289	19 289	4 809	4 809	115 735	110 925	95,8%	2%
January	6 996	19 289	19 289	-	-	135 024	135 024	100,0%	0%
February	6 996	19 289	19 289	-	-	154 313	154 313	100,0%	0%
March	6 996	19 289	19 289	-	-	173 602	173 602	100,0%	0%
April	6 996	19 289	19 289	-	-	192 891	192 891	100,0%	-
May	6 996	19 289	19 289	-	-	212 180	212 180	100,0%	-
June	6 996	19 289	19 289	-	-	231 469	231 469	100,0%	-
Total Capital expenditure	83 952	231 469	231 469	22 600					

### 3.6 OTHER SUPPORTING DOCUMENTS

- SC13a: Capital expenditure on new assets by assets class
- SC 13b: Capital expenditure on renewal of existing assets
- SC 13c: Expenditure On repairs and maintenance by assets class
- SC 13d: Depreciation by assets class
- SC 13e: Expenditure on upgrading of existing assets by asset

## SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		72 053	178 183	178 183	1 859	9 102	74 243	65 141	87,7%	178 183
Roads Infrastructure		23 808	43 685	43 685	1 304	5 620	18 202	12 582	69,1%	43 685
Roads		23 808	43 685	43 685	1 304	5 620	18 202	12 582	69,1%	43 685
Electrical Infrastructure		29 978	14 200	14 200	-	-	5 917	5 917	100,0%	14 200
Power Plants									-	
HV Substations		6 225	14 200	14 200	-	-	5 917	5 917	100,0%	14 200
MV Networks		21 362	-	-	-	-	-	-	-	-
LV Networks		2 391	-	-	-	-	-	-	-	-
Capital Spares									-	
Water Supply Infrastructure		8 186	45 475	45 475	556	556	18 948	18 392	97,1%	45 475
<b>Bulk Mains</b>		6 660	19 000	19 000	556	556	7 917	7 361	93,0%	19 000
Distribution		1 526	26 475	26 475	-	-	11 031	11 031	100,0%	26 475
<b>Sanitation Infrastructure</b>		6 584	39 352	39 352	-	2 372	16 397	14 025	85,5%	39 352
Pump Station		2 799	-	-	-	-	-	-	-	-
Reticulation		2 688	8 935	8 935	-	-	3 723	3 723	100,0%	8 935
Waste Water Treatment Works									-	
Outfall Sewers		-	19 000	19 000	-	551	7 917	7 366	93,0%	19 000
Toilet Facilities		1 097	11 418	11 418	-	1 821	4 757	2 936	61,7%	11 418
Capital Spares									-	
Solid Waste Infrastructure		3 496	35 471	35 471	-	554	14 780	14 225	96,2%	35 471
Landfill Sites									-	
Waste Transfer Stations		3 496	35 471	35 471	-	554	14 780	14 225	96,2%	35 471
<b>Community Assets</b>		2 950	7 000	7 000	359	359	2 917	2 558	87,7%	7 000
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 950	7 000	7 000	359	359	2 917	2 558	87,7%	7 000
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2 950	7 000	7 000	359	359	2 917	2 558	87,7%	7 000
<b>Computer Equipment</b>		-	8 000	8 000	-	72	3 333	3 261	97,8%	8 000
Computer Equipment		-	8 000	8 000	-	72	3 333	3 261	97,8%	8 000
<b>Furniture and Office Equipment</b>		0	1 800	1 800	3	3	750	747	99,6%	1 800
Furniture and Office Equipment		0	1 800	1 800	3	3	750	747	99,6%	1 800
<b>Machinery and Equipment</b>		-	1 000	1 000	30	38	417	379	90,9%	1 000
Machinery and Equipment		-	1 000	1 000	30	38	417	379	90,9%	1 000
<b>Transport Assets</b>		7	4 543	4 543	-	2 369	1 893	(476)	-25,2%	4 543
Transport Assets		7	4 543	4 543	-	2 369	1 893	(476)	-25,2%	4 543
<b>Total Capital Expenditure on new assets</b>	1	75 010	200 526	200 526	2 251	11 943	83 552	71 609	85,7%	200 526

## SUPPORTING TABLE SC13b

NW403 City Of Matlosana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class

Description R thousands	Ref 1	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
Infrastructure		3 055	19 526	19 526	846	1 297	8 136	6 839	84,1%
Electrical Infrastructure		3 055	5 206	5 206	846	846	2 169	1 323	61,0%
Power Plants		1 670	1 732	1 732	846	846	722	(124)	-17,2%
HV Substations									1 732
LV Networks		1 385	3 474	3 474	-	-	1 448	1 448	100,0%
Sanitation Infrastructure		-	14 320	14 320	-	451	5 967	5 516	92,4%
Pump Station									14 320
Reticulation		-	14 320	14 320	-	451	5 967	5 516	92,4%
Waste Water Treatment Works									14 320
Total Capital Expenditure on renewal of existing assets	1	3 055	19 526	19 526	846	1 297	8 136	6 839	84,1%
									19 526

## SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

Description R <thousands< th=""><th data-kind="parent" data-rs="2">Ref 1</th><th data-cs="2" data-kind="parent">2022/23</th><th data-kind="ghost"></th><th data-cs="6" data-kind="parent">Budget Year 2023/24</th><th data-kind="ghost"></th><th data-kind="ghost"></th><th data-kind="ghost"></th><th data-kind="ghost"></th><th data-kind="ghost"></th></thousands<>	Ref 1	2022/23		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		106 663	196 020	196 020	9 778	89 160	81 675	(7 485)	-9,2%	196 020
Roads Infrastructure		18 695	56 998	56 998	2 499	44 849	23 749	(21 099)	-88,8%	56 998
Roads		18 070	56 065	56 065	2 499	44 547	23 361	(21 186)	-90,7%	56 065
Road Structures									-	
Road Furniture		625	933	933	-	302	389	87	22,4%	933
Capital Spares									-	
Storm water Infrastructure		-	10 000	10 000	608	608	4 167	3 559	85,4%	10 000
Drainage Collection		-	10 000	10 000	608	608	4 167	3 559	85,4%	10 000
Storm water Conveyance									-	
Attenuation									-	
Electrical Infrastructure		72 297	91 719	91 719	5 762	35 271	38 216	2 945	7,7%	91 719
MV Substations		261	823	823	-	-	343	343	100,0%	823
MV Switching Stations		165	122	122	-	-	51	51	100,0%	122
MV Networks									-	
LV Networks		71 871	90 774	90 774	5 762	35 271	37 823	2 551	6,7%	90 774
Capital Spares									-	
Water Supply Infrastructure		11 580	15 812	15 812	692	3 982	6 588	2 607	39,6%	15 812
Dams and Weirs		-							-	
Boreholes		-							-	
Reservoirs		1 044	3 697	3 697	-	25	1 540	1 515	98,4%	3 697
Pump Stations									-	
Water Treatment Works									-	
Bulk Mains									-	
Distribution		10 536	12 115	12 115	692	3 957	5 048	1 091	21,6%	12 115
Distribution Points									-	
PRV Stations									-	
Capital Spares									-	
Sanitation Infrastructure		4 091	21 490	21 490	217	4 450	8 954	4 504	50,3%	21 490
Pump Station		-							-	
Reticulation		2 716	11 281	11 281	217	3 736	4 700	964	20,5%	11 281
Waste Water Treatment Works		1 375	10 210	10 210	-	714	4 254	3 540	83,2%	10 210
<b>Community Assets</b>		5 742	18 730	18 730	437	1 801	7 804	6 003	76,9%	18 730
Community Facilities		3 113	10 612	10 612	386	1 618	4 422	2 804	63,4%	10 612
Halls		-							-	
Centres		-							-	
Crèches		-							-	
Clinics/Care Centres		-							-	
Fire/Ambulance Stations		-							-	
Testing Stations		-							-	
Museums		81	1 064	1 064	21	21	443	422	95,3%	1 064
Galleries									-	
Theatres									-	
Libraries		619	1 911	1 911	148	806	796	(10)	-1,2%	1 911
Cemeteries/Crematoria		2 253	6 030	6 030	217	701	2 513	1 811	72,1%	6 030
Police		-							-	
Parks		-							-	
Public Open Space		-	130	130	-	-	54	54	100,0%	130
Nature Reserves		104	729	729	-	90	304	214	70,4%	729
Public Abattoir Facilities									-	
Markets		55	748	748	-	-	312	312	100,0%	748

<b>Sport and Recreation Facilities</b>	2 630	8 119	8 119	51	183	3 383	3 199	94,6%	8 119
Indoor Facilities	1 359	2 505	2 505	—	15	1 044	1 029	98,6%	2 505
Outdoor Facilities	1 271	5 614	5 614	51	168	2 339	2 171	92,8%	5 614
Capital Spares								—	
<b>Heritage assets</b>	136	199	199	1	1	83	82	99,1%	199
Monuments								—	
Historic Buildings								—	
Works of Art								—	
Conservation Areas								—	
Other Heritage								—	
<b>Investment properties</b>								—	
Revenue Generating								—	
Improved Property								—	
Unimproved Property								—	
Non-revenue Generating								—	
Improved Property								—	
Unimproved Property								—	
<b>Other assets</b>	4 604	10 626	10 826	187	427	4 472	4 045	90,4%	10 826
Operational Buildings	4 604	10 626	10 826	187	427	4 472	4 045	90,4%	10 826
Municipal Offices	4 576	10 566	10 766	187	427	4 447	4 020	90,4%	10 766
Pay/Enquiry Points								—	
Building Plan Offices								—	
Workshops		28	51	51	—	—	21	21	100,0%
Yards								—	
Stores							4	4	100,0%
									10
<b>Intangible Assets</b>	5 072	4 563	4 563	192	1 513	1 901	388	20,4%	4 563
Servitudes								—	
Licences and Rights								—	
Water Rights		5 072	4 563	192	1 513	1 901	388	20,4%	4 563
Effluent Licenses								—	
Solid Waste Licenses								—	
Computer Software and Applications		5 072	4 563	192	1 513	1 901	388	20,4%	4 563
Land Settlement Software Applications								—	
Unspecified								—	
<b>Computer Equipment</b>	1 847	4 300	4 300	—	424	1 792	1 368	76,3%	4 300
Computer Equipment	1 847	4 300	4 300	—	424	1 792	1 368	76,3%	4 300
<b>Furniture and Office Equipment</b>	2 356	3 068	3 068	26	872	1 278	407	31,8%	3 068
Furniture and Office Equipment	2 356	3 068	3 068	26	872	1 278	407	31,8%	3 068
<b>Machinery and Equipment</b>	10 911	25 639	25 639	1 450	3 855	10 683	6 828	63,9%	25 639
Machinery and Equipment	10 911	25 639	25 639	1 450	3 855	10 683	6 828	63,9%	25 639
<b>Transport Assets</b>	194	14 390	14 390	—	31	5 996	5 964	99,5%	14 390
Transport Assets	194	14 390	14 390	—	31	5 996	5 964	99,5%	14 390
<b>Total Repairs and Maintenance Expenditure</b>	1	137 526	277 534	277 734	12 070	98 084	115 684	17 600	15,2%
									277 734

## SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		-	322 692	322 692	-	98 876	134 455	35 580	26,5%
Roads Infrastructure		-	96 260	96 260	-	31 902	40 108	8 206	20,5%
Roads		-	96 260	96 260	-	31 902	40 108	8 206	20,5%
Electrical Infrastructure		-	59 997	59 997	-	18 081	24 999	6 918	27,7%
MV Networks		-	59 997	59 997	-	18 081	24 999	6 918	27,7%
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	93 480	93 480	-	22 988	38 950	15 962	41,0%
Distribution		-	93 480	93 480	-	22 988	38 950	15 962	41,0%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	72 956	72 956	-	25 904	30 398	4 494	14,8%
Pump Station		-	72 956	72 956	-	25 904	30 398	4 494	14,8%
Reticulation		-	72 956	72 956	-	25 904	30 398	4 494	14,8%
<b>Other assets</b>		136 154	79 263	79 263	-	25 594	33 026	7 432	22,5%
Operational Buildings		136 154	79 263	79 263	-	25 594	33 026	7 432	22,5%
Municipal Offices		136 154	79 263	79 263	-	25 594	33 026	7 432	22,5%
<b>Computer Equipment</b>		-	1 763	1 763	-	435	734	299	40,7%
Computer Equipment		-	1 763	1 763	-	435	734	299	40,7%
<b>Furniture and Office Equipment</b>		3 651	2 617	2 617	-	493	1 090	597	54,7%
Furniture and Office Equipment		3 651	2 617	2 617	-	493	1 090	597	54,7%
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
<b>Transport Assets</b>		243 149	33 666	33 666	-	1 035	14 027	12 992	92,6%
Transport Assets		243 149	33 666	33 666	-	1 035	14 027	12 992	92,6%
<b>Total Depreciation</b>	1	382 953	440 000	440 000	-	126 434	183 333	56 899	31,0%
									440 000

## SUPPORTING TABLE SC13e

NW403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 542	11 418	11 418	-	3 487	4 757	1 270	26,7%	11 418
Water Supply Infrastructure		1 542	11 418	11 418	-	3 487	4 757	1 270	26,7%	11 418
Dams and Weirs										
Boreholes										
Reservoirs		1 542	11 418	11 418	-	3 487	4 757	1 270	26,7%	11 418
<b>Community Assets</b>		4 345	-	-	1 063	1 063	-	(1 063)	#DIV/0!	-
Community Facilities		4 345	-	-	1 063	1 063	-	(1 063)	#DIV/0!	-
Markets		4 345	-	-	1 063	1 063	-	(1 063)	#DIV/0!	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	5 887	11 418	11 418	1 063	4 550	4 757	207	4,4%	11 418

### **3.7 Progress on Municipal Debt Relief**

**CITY OF MATLOSANA MONTHLY MONITORING PLAN 30 NOVEMBER 2023**

		Responsible Person		Monthly Progress		How are you going to ensure compliance (applicable manager to provide SOP that will be updated and monitored)	
6.3	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 mmphetla@klersdorp.org Lesego Seametsso (MM) 018 487 8009 / 076 018 7668 lseametsso@klersdorp.org	No			The municipality arranged a meeting with CEO of Midvala to revise the current payment agreement to a more affordable one for the CoM. However, partial payments are made as per the current arrangement.	
6.3.1	- Has the municipality paid its <i>bulk water current account</i> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	J Makudubele (Accountant) – 018 487 8483 jpapers@klersdorp.org J Lethloo (Assistant Director Expenditure) – 018 487 8533 gopolang@klersdorp.org	Yes			Both Midval and Eskom were partially paid and proof was uploaded.	
6.3.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za?</a>	J Makudubele (Accountant) – 018 487 8483 jpapers@klersdorp.org J Lethloo (Assistant Director Expenditure) – 018 487 8533 gopolang@klersdorp.org	Yes				
6.3.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 4(1)(2) MFMA statement of the Water Board and/or Water Trading Entity?	J Makudubele (Accountant) – 018 487 8483 jpapers@klersdorp.org J Lethloo (Assistant Director Expenditure) – 018 487 8533 gopolang@klersdorp.org	Yes				
6.3.4	- Has the municipality paid its <i>Eskom bulk current account</i> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 mmphetla@klersdorp.org Lesego Seametsso (MM) 018 487 8009 / 076 018 7668 lseametsso@klersdorp.org	No			The bill from Eskom was higher than the amount billed and collected by the municipality, making it difficult for the invoice to be paid in full.	
6.3.2.6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za?</a>	J Makudubele (Accountant) – 018 487 8483 jpapers@klersdorp.org J Lethloo (Assistant Director Expenditure) – 018 487 8533 gopolang@klersdorp.org	Yes				

**Monthly Compliance Checklist**

		J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethloo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org	Yes
6.4	Compliance with a funded MTREF –  6.4.1 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 4(2) MFMA statement of Eskom?	<p>- Has the municipality tabled and adopted a funded 2023/24 MTREF aligning to the National Treasury's Budget Funding Guidelines  <a href="http://mmtfa.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mmtfa.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a></p> <p>- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?</p> <p>- Has the municipality made adequate provision for debt impairment (<i>considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget</i>) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?</p> <p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 50 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i></p>	<p>T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p> <p>T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p> <p>T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p> <p>T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>
6.4.1		Attached monthly funding progress, Municipal intends to revise the current funding plan.	
6.4.1	C4 attached as POE		
6.4.1	<p>The municipality made provision for debt impairment in line with the budgeted expected collection rate. If the collection rate is not achieved by 31 December 2023 for the first six months, it will be revised. The debt impairment will be revised during the adjustment budget.</p>		
6.4.1	<p>The 2021/22 audited figures were utilised as a base and also took the new acquisition into consideration.</p>		
6.4.1	<p><i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i></p>		

			The financial plan will be revised to accommodate the activities currently being implemented, e.g. "Operation Patel". Progress on the plan is not satisfying.
6.4.2	- if the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	No
6.4.2	- Does the municipality's annual and monthly cash flow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	Yes
6.5	Cost reflective tariffs – has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	No
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsatheege@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	Yes
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	N Kegakiliwe (Assistant Director Revenue Management) 018 487 8046/083 254 6573 nkegakiliwe@klerksdorp.org O Kgote (Deputy Director Income and Expenditure) 018 487 8043/072 781 2082 okgoete@klerksdorp.org	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsatheege@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsatheege@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	As per credit control policy

	registered as an indigent consumer with the municipality?	<i>Note: In terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	
6.6.4	<ul style="list-style-type: none"> <li>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?</li> </ul> <p><i>Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREFF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i></p>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathee@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	No
6.6	Maintain a minimum average quarterly collection of property rates and services charges –		
6.7	<ul style="list-style-type: none"> <li>- Has the municipality achieved a minimum of 80 per cent <i>average quarterly collection</i> of property rates and service charges with effect from 01 April 2023 and 85 per cent <i>average quarterly collection</i> with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded to the LGDRS?</li> </ul>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathee@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	Yes
6.7.1	<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p> <ul style="list-style-type: none"> <li>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –</li> </ul>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathee@klerksdorp.org T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org	No
6.7.2	<ul style="list-style-type: none"> <li>* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the</li> </ul>		Yes
6.7.2.1			

		required quarterly average collection set-out in paragraph 6.7.1;		
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 <a href="mailto:nstathere@klersdorp.org">nstathere@klersdorp.org</a> T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klersdorp.org">osekgala@klersdorp.org</a>	No	The Municipality does restrict water in Eskom supplied areas as per credit control policy, the challenge is that the community bridge and break water meters.
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 <a href="mailto:mmphetla@klersdorp.org">mmphetla@klersdorp.org</a> Lesego Seametsso (MM) 018 487 8009 / 076 018 7668 <a href="mailto:lseametsso@klersdorp.org">lseametsso@klersdorp.org</a>	No	There is a proposal that was sent in the current year for Eskom to assist in areas such as Kanana, Tigane and Khuma, but no response was received from Eskom.
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?  - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 <a href="mailto:nstathere@klersdorp.org">nstathere@klersdorp.org</a> T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klersdorp.org">osekgala@klersdorp.org</a>	No	The municipality is in a process of installing smart-prepaid meters
6.7.4	-Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	J Pilusa (Acting Director Technical) 018 487 8023/072 313 4253 <a href="mailto:tpelanesane@klersdorp.org">tpelanesane@klersdorp.org</a>	No	The policy is still the process of being drafted and will be tabled to council. Smart meters procurement was budgeted for five million Rands in the current 2023/24 financial year.
6.7.5		T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klersdorp.org">osekgala@klersdorp.org</a> D Rossouw (Assistant Director Budget) 018 487 8518 <a href="mailto:drossouw@klersdorp.org">drossouw@klersdorp.org</a>	Yes	C schedule
6.8	Municipality's Completeness of the revenue base –			

6.8.1	<p>N Kegakilwe (Assistant Director Revenue Management) 018 487 8046/083 254 6573 <a href="mailto:nkegakilwe@klerksdorp.org">nkegakilwe@klerksdorp.org</a> O Kgoete (Deputy Director Income and Expenditure) 018 487 8043/072 781 2082 <a href="mailto:okgoete@klerksdorp.org">okgoete@klerksdorp.org</a></p> <ul style="list-style-type: none"> <li>- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer and demonstrated the steps taken to correct the variances identified?</li> </ul>	<p>Yes</p> <p>1.The approved GVR was loaded into the municipal financial system (Solar). 2.All SV's (SV01-SV02) are implemented into the financial system. 3.SV03 Roll with 4343 entries is opened for inspection and objections until the 30<sup>th</sup> June 2023. 4.Differences will be addressed as follows: - Reconciliation will be done monthly and variances identified will be addressed accordingly. Occupation certificates and Valuation certificates to be sent to the Municipal Valuer to ensure that all properties are updated and billed accurately.</p>
6.8.2	<p>N Kegakilwe (Assistant Director Revenue Management) 018 487 8046/083 254 6573 <a href="mailto:nkegakilwe@klerksdorp.org">nkegakilwe@klerksdorp.org</a> O Kgoete (Deputy Director Income and Expenditure) 018 487 8043/072 781 2082 <a href="mailto:okgoete@klerksdorp.org">okgoete@klerksdorp.org</a></p>	<p>Yes</p> <p>- Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za</a>?</p>
6.9	<p>T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klerksdorp.org">osekgala@klerksdorp.org</a> D Rossouw (Assistant Director Budget) 018 487 8518 <a href="mailto:drossouw@klerksdorp.org">drossouw@klerksdorp.org</a></p>	<p>No</p> <p>Municipal is in the process of adjusting the adopted Funding plan.</p>
6.9.1	<p>T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klerksdorp.org">osekgala@klerksdorp.org</a> D Rossouw (Assistant Director Budget) 018 487 8518 <a href="mailto:drossouw@klerksdorp.org">drossouw@klerksdorp.org</a></p>	<p>No</p> <p>Municipality has established MSCOA Steering Committee which seat monthly to address any MSCOA Issues</p>
6.9.2	<p>T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klerksdorp.org">osekgala@klerksdorp.org</a> D Rossouw (Assistant Director Budget) 018 487 8518 <a href="mailto:drossouw@klerksdorp.org">drossouw@klerksdorp.org</a></p>	<p>No</p> <p>Municipal Treasury is in the process of finalising the FRP.</p>
6.9.3	<p>Mercy Phetla (CEO) 018 487 8016/ <a href="mailto:mmphetla@klerksdorp.org">mmphetla@klerksdorp.org</a> Lesego Seamsetso (MM) 018 487 8009 / 076 018 7668 <a href="mailto:lseamsetso@klerksdorp.org">lseamsetso@klerksdorp.org</a></p>	<p>The Municipal does not have financial recovery plan yet, but they are in process</p>

6.9.4	<p>- If the municipality that has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress reports to the Provincial Executive, has the municipality also submitted such FRP progress reports to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously?</p> <p><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i></p>	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 <a href="mailto:mmphetla@klerksdorp.org">mmphetla@klerksdorp.org</a> Lesego Seametsso (MM) 018 487 8009 / 076 018 7668 <a href="mailto:seametsso@klerksdorp.org">seametsso@klerksdorp.org</a>	No	P1 is still in the process of drafting the FRP		
6.11	<p>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p> <p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme.</i></p>	T Sekgala (Deputy Director Budget) 018 487 8040 <a href="mailto:osekgala@klerksdorp.org">osekgala@klerksdorp.org</a> D Rossouw (Assistant Director Budget) 018 487 8518 <a href="mailto:drossouw@klerksdorp.org">drossouw@klerksdorp.org</a>	No	There are currently no plans to borrow funds.		
6.12	<p>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p> <ul style="list-style-type: none"> <li>- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</li> </ul>	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 <a href="mailto:mmphetla@klerksdorp.org">mmphetla@klerksdorp.org</a>	Partially	The revenue from electricity and water is not entirely ring-fenced only prepaid is ring-fenced and conventional can only be calculated when month-end processes are completed and by this time, the Eskom bill is due and money paid directly without being transferred from the primary bank account.		
6.12.1	<ul style="list-style-type: none"> <li>- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?</li> </ul>	Mercy Phetla (CFO) 018 487 8016/ 083 427 4045 <a href="mailto:mmphetla@klerksdorp.org">mmphetla@klerksdorp.org</a> Lesego Seametsso (MM) 018 487 8009 / 076 018 7668 <a href="mailto:seametsso@klerksdorp.org">seametsso@klerksdorp.org</a>	No	Due to cash flow issues, it is not yet possible to entirely pay Eskom and Midval in full.		
6.12.2	<p><i>Note: A request will be made to the Minister of Finance immediately succeeding the application to exempt municipalities formally from MFMA s.8(3) to facilitate this condition.</i></p>					

**Supporting evidence:** Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury authority to its MEMA 5.71 statement collected revenue.

6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury Office or the Accountant General issued for Municipal Debt Relief to date?

NEISA licensee has the municipality during the month failed to comply with any condition if the Municipal Debt Relief?

With the implementation of the new NEISA, the Municipality has been advised that the new NEISA will not accept any application for a write-off of arrears. Therefore, the Municipality will not be able to apply for a write-off of arrears.

**Monitoring of progress to ensure compliance:** Weekly Management meetings will be held with delegated officials in order to monitor progress and the consolidated monitoring plan will be submitted to the finance portfolio committee bi-monthly and also reported to Provincial Treasury 10 days after month end.

**Approval of information:** The compliance report to be submitted to PNT on 12 December 2023

M PHETLA  
CHIEF FINANCIAL OFFICER

13/12/2023  
M. Phetla  
CHIEF FINANCIAL OFFICER  
AMFRANZELLE  
MFAC FINANCE

F. Sogala (Deputy Director Budget) 018 487 2940 Yes  
gesogala@klerksdorp.org  
D. Rossouw (Assistant Director Budget) 018 487 8618  
drossouw@klerksdorp.org  
Mercy Phetla (CHO) 018 487 8016/ 083 427 4055 No  
mphetla@klerksdorp.org  
Lesego Seamefiso (MMI) 018 487 8009 / 076 018 7618  
lseamefiso@klerksdorp.org  
N. Kegakilewe (Assistant Director Revenue Management) Yes  
018 487 8049/083 254 6573 kegakilewe@klerksdorp.org  
O. Kgotse (Deputy Director Income and Expenditure) Yes  
018 487 8049/072 781 2082 ogotse@klerksdorp.org

The current month bill was not paid in full

14/12/2023

S. Mondlane  
SPEAKER OF COUNCIL

14/12/2023

N. Tsolela  
EXECUTIVE MAYOR

**MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)**

**Average collection rate (MFMA Circular 124 condition 6.7)**

Total average collection	OCT 2023	NOV 2023	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %
	Previous Month actual Collection %	Current Month actual collection %		
1. The total average collection of all revenue excluding Equitable Share and conditional grants	62%	56%	118 091 786	56%
1A. The total average collection of all revenue in 1. above - <i>excluding the Eskom supply areas</i>	76%	68%	51 786 763	62%
2. The total average collection of municipal property rates	91%	88%	4 312 237	81%
3. The total average collection of Electricity	109%	92%	5 685 943	76%
4. The total average collection of Water	55%	54%	24 399 545	50%
5. The total average collection of Wastewater	56%	58%	5 028 470	55%
4. The total average collection of Solid Waste	40%	39%	9 716 804	41%
4. The total average collection of VAT	69%	58%	9 806 550	64%
4. The total average collection of Interest	7%	5%	49 294 722	5%
4. The total average collection of Sundries	9%	10%	9 847 516	11%

**MFMA Circular 124 - condition 6.7.2**

<b>COLLECTION RATE - per ward - rates and per service - (November 2023)</b>						**Note - the municipality to add rows below to facilitate reporting on all wards within the municipality	
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Previous Month actual Collection %	Total Movement / Billing for the Month (R)	Total Settlements / Payment for the month (R)	Current Month - actual Collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %
<b>Ward 1</b>							
Property Rates Tax		42%	4 741 850	1 830 506,61	39%	2 911 343	42%
		148%	361 038	318 396,02	88%	42 642	35%
Electricity	Eskom Supplied	92%	666 585	635 764,32	95%	30 820	77%
Water		38%	1 269 988	511 351,44	40%	758 637	74%
Refuse		10%	407 668	52 022,97	13%	355 645	19%
Waste Water		13%	243 415	40 233,38	17%	203 182	21%
VAT		43%	389 333	162 939,27	42%	226 394	67%
Sundries		9%	91 919	3 851,28	4%	88 068	2%
Interest		9%	1 311 904	105 947,93	8%	1 205 956	27%
<b>Ward 2</b>							
Property Rates Tax		1%	2 387 623	178 913,22	7%	2 208 710	11%
		3%	39 536	1 607,29	4%	37 928	0%
Electricity	Partial Eskom and Municipal Supplied	0%	4 079		0%	4 079	0%
Water		2%	802 368	27 481,39	3%	774 887	3%
Refuse		4%	230 858	18 278,17	8%	212 580	11%
Waste Water		2%	129 965	99 658,64	77%	30 306	40%
VAT		2%	200 838	21 735,18	11%	179 103	22%
Sundries		1%	61 435	1 407,08	2%	60 028	0%
Interest		0%	918 544	8 745,47	1%	909 799	-5%
<b>Ward 3</b>							
Property Rates Tax		51%	3 216 917	1 482 190,78	46%	1 734 726	23%
		79%	350 044	244 054,77	70%	105 989	17%
Electricity	Municipal supplied	77%	601 960	391 639,46	65%	210 321	51%
Water		58%	838 946	457 103,59	54%	381 842	48%
Refuse		58%	176 443	92 186,68	52%	84 256	48%
Waste Water		56%	205 722	100 399,35	49%	105 322	45%
VAT		48%	323 715	143 292,76	44%	180 422	59%
Sundries		9%	169 652	15 798,88	9%	153 853	5%
Interest		7%	551 158	37 715,29	7%	513 443	2%
<b>Ward 4</b>							
Property Rates Tax		15%	8 436 032	736 461,27	9%	7 699 570	10%
		326%	188 991	165 239,23	87%	23 752	6%
Electricity	Municipal supplied	5%	848 816	195 670,96	23%	653 145	9%
Water		3%	2 710 062	186 968,78	7%	2 523 094	5%
Refuse		3%	793 056	49 714,26	6%	743 342	4%
Waste Water		4%	385 143	31 873,46	8%	353 269	4%
VAT		3%	722 868	58 963,39	8%	663 904	14%
Sundries		6%	105 591	9 176,76	9%	96 414	1%
Interest		16%	2 681 504	38 854,44	1%	2 642 650	0%

Ward 5		4%	<b>3 329 368</b>	214 643,59	<b>6%</b>	<b>3 114 725</b>	2%
Property Rates Tax		12%	<b>38 494</b>	6 638,98	<b>17%</b>	<b>31 855</b>	2%
Electricity	Municipal supplied	<b>19%</b>	<b>307 437</b>	55 893,06	<b>18%</b>	<b>251 544</b>	16%
Water		4%	<b>913 495</b>	36 811,91	4%	<b>876 683</b>	5%
Refuse		4%	<b>256 732</b>	19 183,03	7%	<b>237 549</b>	7%
Waste Water		3%	<b>134 652</b>	39 834,60	<b>30%</b>	<b>94 817</b>	5%
VAT		6%	<b>254 339</b>	22 482,52	<b>9%</b>	<b>231 856</b>	3%
Sundries		1%	<b>77 625</b>	5 877,61	<b>8%</b>	<b>71 748</b>	1%
Interest		0%	<b>1 346 595</b>	27 921,88	2%	<b>1 318 673</b>	1%
Ward 6		5%	<b>4 989 913</b>	234 844,17	5%	<b>4 755 069</b>	4%
Property Rates Tax		42%	<b>122 249</b>	48 166,99	<b>39%</b>	<b>74 082</b>	16%
Electricity	Municipal supplied	<b>15%</b>	<b>478 268</b>	70 872,21	<b>15%</b>	<b>407 396</b>	17%
Water		4%	<b>1 527 825</b>	56 548,57	4%	<b>1 471 276</b>	5%
Refuse		7%	<b>432 396</b>	20 400,29	5%	<b>411 995</b>	5%
Waste Water		10%	<b>205 937</b>	13 541,27	7%	<b>192 395</b>	10%
VAT		5%	<b>412 294</b>	15 294,13	4%	<b>396 999</b>	6%
Sundries		1%	<b>98 914</b>	1 535,95	2%	<b>97 378</b>	1%
Interest		1%	<b>1 712 032</b>	8 484,76	0%	<b>1 703 547</b>	1%
Ward 7		6%	<b>3 100 419</b>	291 014,94	9%	<b>2 809 404</b>	6%
Property Rates Tax		23%	<b>116 787</b>	15 268,55	<b>13%</b>	<b>101 518</b>	8%
Electricity	Municipal supplied	<b>13%</b>	<b>308 698</b>	49 521,41	<b>16%</b>	<b>259 177</b>	10%
Water		7%	<b>945 268</b>	99 509,99	<b>11%</b>	<b>845 758</b>	7%
Refuse		8%	<b>211 811</b>	23 648,40	11%	<b>188 163</b>	7%
Waste Water		8%	<b>100 905</b>	52 167,82	<b>52%</b>	<b>48 737</b>	7%
VAT		5%	<b>245 435</b>	30 619,47	<b>12%</b>	<b>214 816</b>	6%
Sundries		1%	<b>71 716</b>	5 634,65	<b>8%</b>	<b>66 081</b>	1%
Interest		1%	<b>1 099 798</b>	14 644,64	1%	<b>1 085 153</b>	3%
Ward 8		20%	<b>3 673 980</b>	728 678,54	<b>20%</b>	<b>2 945 301</b>	64%
Property Rates Tax		33%	<b>275 662</b>	81 841,51	<b>30%</b>	<b>193 820</b>	12%
Electricity	Municipal supplied	<b>44%</b>	<b>548 595</b>	153 212,02	<b>28%</b>	<b>395 383</b>	50%
Water		22%	<b>999 341</b>	250 191,08	<b>25%</b>	<b>749 150</b>	28%
Refuse		24%	<b>261 084</b>	61 202,69	<b>23%</b>	<b>199 881</b>	32%
Waste Water		16%	<b>168 723</b>	73 066,26	<b>43%</b>	<b>95 657</b>	21%
VAT		20%	<b>313 536</b>	74 813,27	<b>24%</b>	<b>238 722</b>	68%
Sundries		4%	<b>80 508</b>	3 604,46	<b>4%</b>	<b>76 903</b>	8%
Interest		1%	<b>1 026 552</b>	30 747,25	3%	<b>995 805</b>	6%
Ward 9		5%	<b>3 463 401</b>	210 512,80	<b>6%</b>	<b>3 252 888</b>	69%
Property Rates Tax		31%	<b>73 945</b>	21 741,59	<b>29%</b>	<b>52 204</b>	27%
Electricity	Municipal supplied	<b>16%</b>	<b>308 238</b>	65 045,27	<b>21%</b>	<b>243 193</b>	23%
Water		4%	<b>1 097 648</b>	67 356,90	<b>6%</b>	<b>1 030 291</b>	5%
Refuse		6%	<b>238 916</b>	16 746,48	7%	<b>222 169</b>	9%
Waste Water		7%	<b>101 751</b>	7 982,95	8%	<b>93 768</b>	10%
VAT		5%	<b>273 571</b>	20 649,36	8%	<b>252 922</b>	72%
Sundries		3%	<b>134 441</b>	3 786,32	3%	<b>130 654</b>	0%
Interest		0%	<b>1 234 892</b>	7 203,93	1%	<b>1 227 688</b>	4%
Ward 10		11%	<b>2 309 937</b>	390 472,21	<b>17%</b>	<b>1 919 465</b>	73%
Property Rates Tax		18%	<b>132 352</b>	25 529,51	<b>19%</b>	<b>106 822</b>	7%
Electricity	Municipal supplied	<b>24%</b>	<b>321 517</b>	97 971,71	<b>30%</b>	<b>223 545</b>	37%
Water		15%	<b>630 254</b>	109 570,49	<b>17%</b>	<b>520 684</b>	21%
Refuse		11%	<b>155 211</b>	30 945,21	<b>20%</b>	<b>124 266</b>	28%
Waste Water		9%	<b>92 943</b>	69 997,67	<b>75%</b>	<b>22 945</b>	23%
VAT		13%	<b>191 008</b>	42 803,44	<b>22%</b>	<b>148 205</b>	73%
Sundries		3%	<b>53 373</b>	2 593,95	5%	<b>50 780</b>	5%
Interest		1%	<b>733 279</b>	11 060,23	2%	<b>722 218</b>	4%

<b>Ward 11</b>		<b>15%</b>	<b>2 985 218</b>	<b>1 056 846,25</b>	<b>35%</b>	<b>1 928 372</b>	<b>57%</b>
Property Rates Tax		<b>21%</b>	<b>148 478</b>	<b>125 073,12</b>	<b>85%</b>	<b>21 404</b>	<b>9%</b>
Electricity	Municipal supplied	<b>33%</b>	<b>436 775</b>	<b>265 529,50</b>	<b>61%</b>	<b>171 245</b>	<b>45%</b>
Water		<b>18%</b>	<b>847 096</b>	<b>316 201,49</b>	<b>37%</b>	<b>530 895</b>	<b>29%</b>
Refuse		<b>16%</b>	<b>195 874</b>	<b>39 292,52</b>	<b>20%</b>	<b>156 581</b>	<b>24%</b>
Waste Water		<b>22%</b>	<b>159 646</b>	<b>120 187,52</b>	<b>75%</b>	<b>39 458</b>	<b>45%</b>
VAT		<b>19%</b>	<b>260 919</b>	<b>85 192,32</b>	<b>33%</b>	<b>175 726</b>	<b>78%</b>
Sundries		<b>2%</b>	<b>59 815</b>	<b>2 479,89</b>	<b>4%</b>	<b>57 335</b>	<b>6%</b>
Interest		<b>1%</b>	<b>878 617</b>	<b>102 889,88</b>	<b>12%</b>	<b>775 727</b>	<b>5%</b>
<b>Ward 12</b>		<b>11%</b>	<b>8 080 257</b>	<b>391 878,02</b>	<b>5%</b>	<b>7 688 379</b>	<b>67%</b>
Property Rates Tax		<b>592%</b>	<b>83 268</b>	<b>15 583,28</b>	<b>19%</b>	<b>67 685</b>	<b>1%</b>
Electricity	Municipal supplied	<b>2%</b>	<b>703 275</b>	<b>40 866,81</b>	<b>6%</b>	<b>662 408</b>	<b>3%</b>
Water		<b>2%</b>	<b>2 554 255</b>	<b>178 690,78</b>	<b>7%</b>	<b>2 375 564</b>	<b>2%</b>
Refuse		<b>2%</b>	<b>672 255</b>	<b>39 460,19</b>	<b>6%</b>	<b>632 795</b>	<b>2%</b>
Waste Water		<b>2%</b>	<b>285 039</b>	<b>17 284,32</b>	<b>6%</b>	<b>267 754</b>	<b>2%</b>
VAT		<b>2%</b>	<b>659 240</b>	<b>39 366,20</b>	<b>6%</b>	<b>619 874</b>	<b>70%</b>
Sundries		<b>1%</b>	<b>181 891</b>	<b>3 522,69</b>	<b>2%</b>	<b>178 368</b>	<b>0%</b>
Interest		<b>10%</b>	<b>2 941 035</b>	<b>57 103,75</b>	<b>2%</b>	<b>2 883 931</b>	<b>2%</b>
<b>Ward 13</b>		<b>8%</b>	<b>3 563 710</b>	<b>232 969,01</b>	<b>7%</b>	<b>3 330 741</b>	<b>6%</b>
Property Rates Tax		<b>10%</b>	<b>76 675</b>	<b>14 659,62</b>	<b>19%</b>	<b>62 015</b>	<b>2%</b>
Electricity	Municipal supplied	<b>19%</b>	<b>315 205</b>	<b>57 928,08</b>	<b>18%</b>	<b>257 277</b>	<b>25%</b>
Water		<b>9%</b>	<b>1 087 785</b>	<b>64 580,58</b>	<b>6%</b>	<b>1 023 205</b>	<b>8%</b>
Refuse		<b>9%</b>	<b>257 217</b>	<b>18 289,93</b>	<b>7%</b>	<b>238 927</b>	<b>8%</b>
Waste Water		<b>29%</b>	<b>134 540</b>	<b>41 060,14</b>	<b>31%</b>	<b>93 480</b>	<b>9%</b>
VAT		<b>10%</b>	<b>284 081</b>	<b>25 064,96</b>	<b>9%</b>	<b>259 016</b>	<b>11%</b>
Sundries		<b>1%</b>	<b>85 246</b>	<b>1 366,86</b>	<b>2%</b>	<b>83 879</b>	<b>0%</b>
Interest		<b>2%</b>	<b>1 322 939</b>	<b>10 018,83</b>	<b>1%</b>	<b>1 312 920</b>	<b>2%</b>
<b>Ward 14</b>		<b>2%</b>	<b>3 862 260</b>	<b>232 443,44</b>	<b>6%</b>	<b>3 629 816</b>	<b>4%</b>
Property Rates Tax		<b>5%</b>	<b>61 809</b>	<b>2 885,96</b>	<b>5%</b>	<b>58 923</b>	<b>7%</b>
Electricity	Municipal supplied	<b>5%</b>	<b>355 669</b>	<b>63 499,09</b>	<b>18%</b>	<b>292 170</b>	<b>4%</b>
Water		<b>3%</b>	<b>1 195 196</b>	<b>90 988,26</b>	<b>8%</b>	<b>1 104 208</b>	<b>7%</b>
Refuse		<b>3%</b>	<b>278 574</b>	<b>6 453,62</b>	<b>2%</b>	<b>272 121</b>	<b>4%</b>
Waste Water		<b>3%</b>	<b>141 771</b>	<b>28 457,28</b>	<b>20%</b>	<b>113 314</b>	<b>10%</b>
VAT		<b>2%</b>	<b>310 398</b>	<b>25 882,44</b>	<b>8%</b>	<b>284 516</b>	<b>5%</b>
Sundries		<b>1%</b>	<b>94 212</b>	<b>2 160,03</b>	<b>2%</b>	<b>92 052</b>	<b>3%</b>
Interest		<b>0%</b>	<b>1 424 629</b>	<b>12 116,77</b>	<b>1%</b>	<b>1 412 512</b>	<b>7%</b>
<b>Ward 15</b>		<b>90%</b>	<b>9 604 873</b>	<b>7 867 611,20</b>	<b>82%</b>	<b>1 737 262</b>	<b>70%</b>
Property Rates Tax		<b>100%</b>	<b>1 851 106</b>	<b>1 484 972,91</b>	<b>80%</b>	<b>366 133</b>	<b>72%</b>
Electricity	Municipal supplied	<b>103%</b>	<b>3 028 844</b>	<b>3 176 221,21</b>	<b>105%</b>	<b>-147 377</b>	<b>74%</b>
Water		<b>92%</b>	<b>1 988 778</b>	<b>1 547 778,41</b>	<b>78%</b>	<b>441 000</b>	<b>88%</b>
Refuse		<b>94%</b>	<b>441 706</b>	<b>366 808,92</b>	<b>83%</b>	<b>74 897</b>	<b>79%</b>
Waste Water		<b>97%</b>	<b>474 394</b>	<b>363 999,69</b>	<b>77%</b>	<b>110 394</b>	<b>80%</b>
VAT		<b>81%</b>	<b>955 689</b>	<b>749 419,81</b>	<b>78%</b>	<b>206 269</b>	<b>68%</b>
Sundries		<b>11%</b>	<b>452 775</b>	<b>49 718,44</b>	<b>11%</b>	<b>403 057</b>	<b>33%</b>
Interest		<b>42%</b>	<b>411 624</b>	<b>128 691,81</b>	<b>31%</b>	<b>282 933</b>	<b>15%</b>
<b>Ward 16</b>		<b>99%</b>	<b>9 115 687</b>	<b>8 072 555,23</b>	<b>89%</b>	<b>1 043 132</b>	<b>28%</b>
Property Rates Tax		<b>106%</b>	<b>2 268 880</b>	<b>2 081 116,51</b>	<b>92%</b>	<b>187 764</b>	<b>86%</b>
Electricity	Municipal supplied	<b>107%</b>	<b>2 408 440</b>	<b>2 269 530,83</b>	<b>94%</b>	<b>138 910</b>	<b>82%</b>
Water		<b>113%</b>	<b>1 946 949</b>	<b>2 012 690,25</b>	<b>103%</b>	<b>-65 742</b>	<b>90%</b>
Refuse		<b>93%</b>	<b>492 401</b>	<b>444 070,18</b>	<b>90%</b>	<b>48 331</b>	<b>85%</b>
Waste Water		<b>90%</b>	<b>488 985</b>	<b>435 024,19</b>	<b>89%</b>	<b>53 961</b>	<b>80%</b>
VAT		<b>91%</b>	<b>832 638</b>	<b>697 879,52</b>	<b>84%</b>	<b>134 758</b>	<b>32%</b>
Sundries		<b>22%</b>	<b>304 116</b>	<b>55 125,98</b>	<b>18%</b>	<b>248 990</b>	<b>29%</b>
Interest		<b>28%</b>	<b>373 655</b>	<b>77 117,77</b>	<b>21%</b>	<b>296 538</b>	<b>21%</b>
<b>Ward 17</b>		<b>100%</b>	<b>24 783 200</b>	<b>23 597 903,10</b>	<b>95%</b>	<b>1 185 297</b>	<b>54%</b>
Property Rates Tax		<b>94%</b>	<b>7 472 760</b>	<b>7 124 504,28</b>	<b>95%</b>	<b>348 256</b>	<b>82%</b>
Electricity	Municipal supplied	<b>118%</b>	<b>7 703 057</b>	<b>7 897 851,24</b>	<b>103%</b>	<b>-194 794</b>	<b>73%</b>
Water		<b>100%</b>	<b>4 390 476</b>	<b>4 515 904,93</b>	<b>103%</b>	<b>-125 429</b>	<b>98%</b>
Refuse		<b>94%</b>	<b>837 652</b>	<b>764 082,72</b>	<b>91%</b>	<b>73 570</b>	<b>84%</b>
Waste Water		<b>89%</b>	<b>970 970</b>	<b>921 884,73</b>	<b>95%</b>	<b>49 086</b>	<b>84%</b>
VAT		<b>96%</b>	<b>2 171 199</b>	<b>1 936 810,83</b>	<b>89%</b>	<b>234 388</b>	<b>58%</b>
Sundries		<b>18%</b>	<b>547 825</b>	<b>105 887,89</b>	<b>19%</b>	<b>441 937</b>	<b>27%</b>
Interest		<b>71%</b>	<b>689 986</b>	<b>330 976,48</b>	<b>48%</b>	<b>359 010</b>	<b>29%</b>
<b>Ward 18</b>		<b>63%</b>	<b>2 943 173</b>	<b>2 227 102,05</b>	<b>76%</b>	<b>716 070</b>	<b>12%</b>
Property Rates Tax		<b>97%</b>	<b>621 555</b>	<b>889 685,30</b>	<b>143%</b>	<b>-268 131</b>	<b>32%</b>
Electricity	Municipal supplied	<b>89%</b>	<b>859 766</b>	<b>727 111,03</b>	<b>85%</b>	<b>132 655</b>	<b>76%</b>
Water		<b>78%</b>	<b>276 764</b>	<b>253 348,38</b>	<b>92%</b>	<b>23 416</b>	<b>105%</b>
Refuse		<b>89%</b>	<b>57 013</b>	<b>48 535,20</b>	<b>85%</b>	<b>8 478</b>	<b>85%</b>
Waste Water		<b>55%</b>	<b>71 066</b>	<b>50 551,22</b>	<b>71%</b>	<b>20 515</b>	<b>69%</b>
VAT		<b>71%</b>	<b>203 257</b>	<b>150 337,20</b>	<b>74%</b>	<b>52 919</b>	<b>20%</b>
Sundries		<b>3%</b>	<b>177 776</b>	<b>28 388,50</b>	<b>16%</b>	<b>149 387</b>	<b>25%</b>
Interest		<b>6%</b>	<b>675 976</b>	<b>79 145,21</b>	<b>12%</b>	<b>596 830</b>	<b>22%</b>

Ward 19			102%	58 927 315	49 552 823,07	84%	9 374 492	49%
Property Rates Tax			84%	8 830 656	8 088 410,32	92%	742 246	79%
Electricity	Municipal supplied		118%	29 390 053	26 648 371,69	91%	2 741 681	71%
Water			132%	6 089 206	6 620 876,69	109%	-531 670	81%
Refuse			88%	1 610 542	1 415 203,91	88%	195 338	81%
Waste Water			84%	2 082 501	1 457 550,11	70%	624 951	69%
VAT			109%	5 784 298	4 582 528,21	79%	1 201 769	62%
Sundries			4%	3 448 210	146 265,65	4%	3 301 945	26%
Interest			26%	1 693 680	593 616,49	35%	1 100 063	31%
Ward 20			9%	2 854 852	190 029,05	7%	2 664 822	3%
Property Rates Tax			17%	140 680	11 548,33	8%	129 132	4%
Electricity	Eskom Supplied		0%	408	-	0%	408	0%
Water			10%	893 498	83 462,91	9%	810 035	6%
Refuse			14%	268 503	16 070,75	6%	252 432	7%
Waste Water			17%	143 924	41 059,84	29%	102 864	10%
VAT			12%	197 423	19 228,46	10%	178 195	5%
Sundries			335%	4 438	8 661,06	195%	-4 223	1%
Interest			3%	1 205 979	9 997,71	1%	1 195 981	5%
Ward 21			82%	406 823	333 313,90	82%	73 510	3%
Property Rates Tax			84%	395 576	332 860,30	84%	62 716	88%
Electricity	Eskom Supplied		0%	0	-	0%	0	0%
Water			0%	0	-	0%	0	0%
Refuse			0%	0	-	0%	0	0%
Waste Water			0%	0	-	0%	0	0%
VAT			0%	0	-	0%	0	1%
Sundries			8%	11 247	453,60	4%	10 794	6%
Interest			0%	0	-	0%	0	0%
Ward 22			1%	7 597 400	39 822,79	1%	7 557 577	57%
Property Rates Tax			2%	135 799	2 205,14	2%	133 594	2%
Electricity	Eskom Supplied		30%	807	213,88	27%	593	26%
Water			1%	2 211 991	9 998,81	0%	2 201 992	2%
Refuse			1%	783 277	13 757,12	2%	769 520	2%
Waste Water			1%	324 079	3 892,32	1%	320 187	2%
VAT			1%	497 509	4 064,41	1%	493 445	70%
Sundries			-526%	-1 704	2 073,48	-122%	-3 777	0%
Interest			0%	3 645 642	3 617,62	0%	3 642 024	-16%
Ward 23			2%	4 718 488	66 564,23	1%	4 651 924	51%
Property Rates Tax			5%	71 269	5 114,05	7%	66 154	1%
Electricity	Eskom Supplied		0%	192	-	0%	192	0%
Water			3%	1 357 505	24 689,67	2%	1 332 815	2%
Refuse			5%	525 326	13 719,51	3%	511 606	2%
Waste Water			4%	234 223	10 729,25	5%	223 494	4%
VAT			3%	333 609	6 513,90	2%	327 095	64%
Sundries			423%	1 773	2 210,56	125%	-438	0%
Interest			1%	2 194 592	3 587,29	0%	2 191 004	3%
Ward 24			3%	3 799 165	70 161,98	2%	3 729 003	19%
Property Rates Tax			6%	86 994	2 244,72	3%	84 750	11%
Electricity	Eskom Supplied		0%	0	-	0%	0	0%
Water			4%	1 098 624	34 073,19	3%	1 064 551	3%
Refuse			6%	404 859	10 597,66	3%	394 261	3%
Waste Water			7%	178 858	3 053,88	2%	175 804	2%
VAT			5%	253 267	7 577,24	3%	245 690	25%
Sundries			559%	1 298	6 869,54	529%	-5 572	0%
Interest			1%	1 775 267	5 745,75	0%	1 769 521	3%
Ward 25			8%	4 004 953	385 080,94	10%	3 619 872	43%
Property Rates Tax			11%	401 835	24 396,53	6%	377 439	35%
Electricity	Eskom Supplied		0%	0	-	0%	0	298%
Water			11%	1 104 128	124 788,09	11%	979 340	11%
Refuse			11%	401 058	66 914,10	17%	334 144	11%
Waste Water			13%	213 914	58 310,46	27%	155 603	21%
VAT			9%	258 093	37 989,49	15%	220 104	64%
Sundries			220%	7 986	16 279,49	204%	-8 293	2%
Interest			2%	1 617 938	56 402,77	3%	1 561 535	1%
Ward 26			1%	3 772 524	120 048,34	3%	3 652 476	963%
Property Rates Tax			9%	77 267	13 737,96	18%	63 529	7%
Electricity	Eskom Supplied		0%	202	-	0%	202	0%
Water			2%	1 148 525	51 058,28	4%	1 097 466	6%
Refuse			3%	338 444	10 901,41	3%	327 543	4%
Waste Water			3%	141 231	6 001,52	4%	135 229	6%
VAT			2%	242 292	10 916,23	5%	231 375	-82%
Sundries			25%	10 345	12 679,10	123%	-2 334	1%
Interest			0%	1 814 219	14 753,84	1%	1 799 466	-20%

Ward 27		1%	5 660 711	91 169,99	2%	5 569 541	6%
Property Rates Tax		2%	106 448	2 069,87	2%	104 378	1%
Electricity	Eskom Supplied	0%	0	-	0%	0	22%
Water		1%	1 735 758	18 554,34	1%	1 717 203	1%
Refuse		1%	471 593	28 793,00	6%	442 800	2%
Waste Water		1%	212 342	24 247,57	11%	188 094	6%
VAT		1%	364 007	10 815,47	3%	353 192	14%
Sundries		160%	1 270	4 046,17	319%	-2 776	0%
Interest		0%	2 769 293	2 643,57	0%	2 766 649	1%
Ward 28		85%	10 089 865	7 646 725,40	76%	2 443 140	35%
Property Rates Tax		71%	2 289 282	1 320 099,82	58%	969 182	60%
Electricity	Municipal supplied	110%	2 984 343	2 869 015,66	96%	115 327	80%
Water		98%	1 812 019	1 690 903,51	93%	121 115	93%
Refuse		92%	484 906	446 178,23	92%	38 727	88%
Waste Water		89%	527 447	459 387,95	87%	68 059	86%
VAT		88%	946 926	740 585,64	78%	206 340	46%
Sundries		6%	522 176	25 426,88	5%	496 749	17%
Interest		21%	522 767	95 127,71	18%	427 639	8%
Ward 29		86%	8 701 085	7 042 647,43	81%	1 658 438	43%
Property Rates Tax		83%	1 468 202	1 412 399,07	96%	55 803	86%
Electricity	Municipal supplied	98%	2 942 339	2 896 304,73	98%	46 034	83%
Water		100%	1 593 182	1 194 198,46	75%	398 983	90%
Refuse		95%	447 190	375 506,67	84%	71 683	88%
Waste Water		88%	417 885	327 711,52	78%	90 173	86%
VAT		86%	821 004	656 834,33	80%	164 169	47%
Sundries		14%	396 522	70 520,32	18%	326 002	18%
Interest		29%	614 816	109 172,33	18%	505 643	30%
Ward 30		75%	8 721 654	6 598 202,91	76%	2 123 451	38%
Property Rates Tax		84%	1 574 429	1 380 933,14	88%	193 496	87%
Electricity	Municipal supplied	99%	2 264 633	2 032 316,46	90%	232 317	83%
Water		72%	2 078 483	1 654 504,72	80%	423 978	68%
Refuse		84%	426 601	373 232,22	87%	53 369	88%
Waste Water		83%	451 572	395 043,85	87%	56 528	88%
VAT		75%	819 563	591 148,39	72%	228 415	45%
Sundries		8%	591 038	86 334,87	15%	504 703	31%
Interest		18%	517 331	84 689,26	16%	432 642	57%
Ward 31		66%	10 525 073	4 002 652,52	38%	6 522 420	51%
Property Rates Tax		89%	827 683	647 654,88	78%	180 028	21%
Electricity	Partial Eskom and Municipal Supplied	150%	1 924 672	1 278 250,44	66%	646 421	14%
Water		60%	2 606 184	1 019 291,31	39%	1 586 893	-3%
Refuse		45%	582 755	245 983,20	42%	336 772	17%
Waste Water		60%	472 811	253 457,48	54%	219 353	12%
VAT		76%	929 205	390 284,49	42%	538 921	37%
Sundries		6%	832 564	41 892,81	5%	790 671	2%
Interest		19%	2 349 278	125 837,91	5%	2 223 440	15%
Ward 32		9%	3 311 509	334 062,49	10%	2 977 447	19%
Property Rates Tax		48%	49 992	25 020,46	50%	24 971	41%
Electricity	Eskom Supplied	59%	195 825	133 280,38	68%	62 544	54%
Water		10%	771 260	85 570,66	11%	685 690	7%
Refuse		4%	294 134	16 345,74	6%	277 788	7%
Waste Water		15%	157 577	32 815,07	21%	124 762	17%
VAT		17%	210 540	37 464,26	18%	173 076	25%
Sundries		19%	93 343	986,43	1%	92 356	0%
Interest		0%	1 538 839	2 579,49	0%	1 536 259	-12%
Ward 33		7%	3 225 136	102 038,08	3%	3 123 098	11%
Property Rates Tax		65%	288 575	40 881,37	14%	247 694	8%
Electricity	Eskom Supplied	0%	159	-	0%	159	0%
Water		1%	629 434	35 633,64	6%	593 800	-58%
Refuse		3%	283 467	12 645,23	4%	270 822	-7%
Waste Water		1%	127 118	2 807,57	2%	124 310	-3%
VAT		1%	208 949	5 807,93	3%	203 141	-18%
Sundries		2%	67 874	2 149,51	3%	65 724	0%
Interest		1%	1 619 561	2 112,84	0%	1 617 448	-1%

<b>Ward 34</b>		<b>5%</b>	<b>2 295 448</b>	<b>84 037,04</b>	<b>4%</b>	<b>2 211 411</b>	<b>77%</b>
Property Rates Tax		<b>16%</b>	<b>28 998</b>	<b>7 325,16</b>	<b>25%</b>	<b>21 673</b>	<b>1%</b>
Electricity	Eskom Supplied	<b>0%</b>	<b>403</b>		<b>0%</b>	<b>403</b>	<b>0%</b>
Water		<b>11%</b>	<b>377 352</b>	<b>46 074,47</b>	<b>12%</b>	<b>331 278</b>	<b>2%</b>
Refuse		<b>4%</b>	<b>272 902</b>	<b>9 884,76</b>	<b>4%</b>	<b>263 017</b>	<b>4%</b>
Waste Water		<b>25%</b>	<b>144 070</b>	<b>4 600,67</b>	<b>3%</b>	<b>139 469</b>	<b>2%</b>
VAT		<b>9%</b>	<b>128 501</b>	<b>9 056,19</b>	<b>7%</b>	<b>119 445</b>	<b>89%</b>
Sundries		<b>2%</b>	<b>64 639</b>	<b>2 426,08</b>	<b>4%</b>	<b>62 213</b>	<b>0%</b>
Interest		<b>0%</b>	<b>1 278 586</b>	<b>4 669,71</b>	<b>0%</b>	<b>1 273 916</b>	<b>-40%</b>
<b>Ward 35</b>		<b>1%</b>	<b>3 030 313</b>	<b>117 501,54</b>	<b>4%</b>	<b>2 912 812</b>	<b>2%</b>
Property Rates Tax		<b>4%</b>	<b>104 193</b>	<b>6 230,50</b>	<b>6%</b>	<b>97 963</b>	<b>1%</b>
Electricity	Eskom Supplied	<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>-2%</b>
Water		<b>10%</b>	<b>145 564</b>	<b>35 732,36</b>	<b>25%</b>	<b>109 831</b>	<b>1%</b>
Refuse		<b>2%</b>	<b>400 190</b>	<b>21 192,65</b>	<b>5%</b>	<b>378 998</b>	<b>2%</b>
Waste Water		<b>2%</b>	<b>191 250</b>	<b>9 066,76</b>	<b>5%</b>	<b>182 183</b>	<b>6%</b>
VAT		<b>2%</b>	<b>127 303</b>	<b>10 507,37</b>	<b>8%</b>	<b>116 796</b>	<b>3%</b>
Sundries		<b>2%</b>	<b>94 776</b>	<b>8 891,44</b>	<b>9%</b>	<b>85 885</b>	<b>0%</b>
Interest		<b>0%</b>	<b>1 967 037</b>	<b>25 880,46</b>	<b>1%</b>	<b>1 941 156</b>	<b>0%</b>
<b>Ward 36</b>		<b>57%</b>	<b>7 233 460</b>	<b>2 901 292,77</b>	<b>40%</b>	<b>4 332 168</b>	<b>15%</b>
Property Rates Tax		<b>218%</b>	<b>617 502</b>	<b>393 966,87</b>	<b>64%</b>	<b>223 535</b>	<b>76%</b>
Electricity	Partial Eskom and Municipal Supplied	<b>105%</b>	<b>1 101 335</b>	<b>1 112 600,30</b>	<b>101%</b>	<b>-11 265</b>	<b>52%</b>
Water		<b>44%</b>	<b>1 964 400</b>	<b>750 625,33</b>	<b>38%</b>	<b>1 213 775</b>	<b>33%</b>
Refuse		<b>30%</b>	<b>517 238</b>	<b>145 913,27</b>	<b>28%</b>	<b>371 324</b>	<b>25%</b>
Waste Water		<b>50%</b>	<b>357 157</b>	<b>155 936,28</b>	<b>44%</b>	<b>201 221</b>	<b>42%</b>
VAT		<b>57%</b>	<b>602 004</b>	<b>310 535,41</b>	<b>52%</b>	<b>291 468</b>	<b>33%</b>
Sundries		<b>26%</b>	<b>104 543</b>	<b>15 962,64</b>	<b>15%</b>	<b>88 580</b>	<b>1%</b>
Interest		<b>2%</b>	<b>1 969 282</b>	<b>15 752,66</b>	<b>1%</b>	<b>1 953 529</b>	<b>8%</b>
<b>Ward 37</b>		<b>-138%</b>	<b>-1 108 127</b>	<b>6 223 262,86</b>	<b>-562%</b>	<b>-7 331 390</b>	<b>10%</b>
Property Rates Tax		<b>53%</b>	<b>686 374</b>	<b>1 372 876,53</b>	<b>200%</b>	<b>-686 502</b>	<b>31%</b>
Electricity	Municipal supplied	<b>40%</b>	<b>2 180 259</b>	<b>4 154 496,21</b>	<b>191%</b>	<b>-1 974 238</b>	<b>59%</b>
Water		<b>-1%</b>	<b>-7 119 418</b>	<b>362 363,49</b>	<b>-5%</b>	<b>-7 481 782</b>	<b>7%</b>
Refuse		<b>2%</b>	<b>476 667</b>	<b>94 137,99</b>	<b>20%</b>	<b>382 529</b>	<b>7%</b>
Waste Water		<b>6%</b>	<b>256 427</b>	<b>76 262,07</b>	<b>30%</b>	<b>180 164</b>	<b>15%</b>
VAT		<b>-47%</b>	<b>-310 570</b>	<b>142 545,08</b>	<b>-46%</b>	<b>-453 115</b>	<b>12%</b>
Sundries		<b>1%</b>	<b>148 779</b>	<b>6 389,59</b>	<b>4%</b>	<b>142 390</b>	<b>0%</b>
Interest		<b>1%</b>	<b>2 573 356</b>	<b>14 191,89</b>	<b>1%</b>	<b>2 559 164</b>	<b>1%</b>
<b>Ward 38</b>		<b>3%</b>	<b>2 846 721</b>	<b>169 300,96</b>	<b>6%</b>	<b>2 677 420</b>	<b>6%</b>
Property Rates Tax		<b>12%</b>	<b>110 585</b>	<b>17 397,07</b>	<b>16%</b>	<b>93 188</b>	<b>3%</b>
Electricity	Eskom Supplied	<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
Water		<b>5%</b>	<b>689 091</b>	<b>59 231,34</b>	<b>9%</b>	<b>629 860</b>	<b>7%</b>
Refuse		<b>8%</b>	<b>273 740</b>	<b>13 397,32</b>	<b>5%</b>	<b>260 343</b>	<b>13%</b>
Waste Water		<b>8%</b>	<b>155 754</b>	<b>52 490,36</b>	<b>34%</b>	<b>103 264</b>	<b>17%</b>
VAT		<b>5%</b>	<b>178 948</b>	<b>17 971,21</b>	<b>10%</b>	<b>160 977</b>	<b>12%</b>
Sundries		<b>4%</b>	<b>67 247</b>	<b>3 177,56</b>	<b>5%</b>	<b>64 069</b>	<b>0%</b>
Interest		<b>0%</b>	<b>1 371 356</b>	<b>5 636,10</b>	<b>0%</b>	<b>1 365 720</b>	<b>-3%</b>
<b>Ward 39</b>		<b>129%</b>	<b>15 763 133</b>	<b>16 886 512,04</b>	<b>107%</b>	<b>-1 123 379</b>	<b>103%</b>
Property Rates Tax		<b>115%</b>	<b>4 186 933</b>	<b>4 589 710,92</b>	<b>110%</b>	<b>-402 778</b>	<b>122%</b>
Electricity	Municipal supplied	<b>167%</b>	<b>5 124 695</b>	<b>6 552 276,81</b>	<b>128%</b>	<b>-1 427 581</b>	<b>79%</b>
Water		<b>113%</b>	<b>2 324 030</b>	<b>2 686 973,19</b>	<b>116%</b>	<b>-362 943</b>	<b>479%</b>
Refuse		<b>135%</b>	<b>653 464</b>	<b>561 717,28</b>	<b>86%</b>	<b>91 747</b>	<b>96%</b>
Waste Water		<b>116%</b>	<b>740 267</b>	<b>752 827,64</b>	<b>102%</b>	<b>-12 561</b>	<b>108%</b>
VAT		<b>117%</b>	<b>1 562 911</b>	<b>1 463 217,72</b>	<b>94%</b>	<b>99 693</b>	<b>71%</b>
Sundries		<b>12%</b>	<b>1 270 241</b>	<b>65 562,12</b>	<b>5%</b>	<b>1 204 679</b>	<b>67%</b>
Interest		<b>-594%</b>	<b>-96 701</b>	<b>214 226,36</b>	<b>-222%</b>	<b>-310 928</b>	<b>6%</b>
<b>Ward 100</b>		<b>0%</b>	<b>1 477</b>		<b>0%</b>	<b>1 477</b>	<b>22%</b>
Property Rates Tax		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
Electricity	Municipal supplied	<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
Water		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
Refuse		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
Waste Water		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>
VAT		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>28%</b>
Sundries		<b>0%</b>	<b>1 477</b>		<b>0%</b>	<b>1 477</b>	<b>0%</b>
Interest		<b>0%</b>	<b>0</b>		<b>0%</b>	<b>0</b>	<b>0%</b>

<b>Ward 777</b>		<b>75%</b>	<b>340 062</b>	<b>282 906,58</b>	<b>83%</b>	<b>57 156</b>	<b>6%</b>
Property Rates Tax		0%	0	-	0%	0	0%
Electricity	Municipal supplied	0%	0	-	0%	0	0%
Water		0%	0	-	0%	0	0%
Refuse		0%	0	-	0%	0	0%
Waste Water		0%	0	-	0%	0	0%
VAT		69%	19 550	14 002,82	72%	5 547	6%
Sundries		109%	202 509	241 886,86	119%	-39 378	75%
Interest		20%	118 003	27 016,90	23%	90 986	206%
<b>Ward 999</b>		<b>22%</b>	<b>3 377</b>	<b>750,00</b>	<b>22%</b>	<b>2 627</b>	<b>28%</b>
Property Rates Tax		0%	0	-	0%	0	0%
Electricity	Municipal supplied	0%	0	-	0%	0	0%
Water		0%	0	-	0%	0	0%
Refuse		0%	0	-	0%	0	0%
Waste Water		0%	0	-	0%	0	0%
VAT		0%	0	-	0%	0	0%
Sundries		24%	3 191	750,00	24%	2 441	0%
Interest		0%	20	-	0%	20	28%

### **3.8 FINANCIAL PLAN MONTHLY PROGRESS**



**provincial treasury**

Department:  
**Provincial Treasury**  
North West Provincial Government  
Republic of South Africa

**MONTHLY PROGRESS REPORTING**

**2023/24 ADOPTED FINANCIAL PLAN**

**CITY OF MATLOSANA LOCAL MUNICIPALITY (NW403)**

**30 NOVEMBER 2023**

## Introduction

### 1. Operating Revenue

#### Revenue Enhancement Measures

Focus Area	Operating Revenue Activities	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
Revenue Enhancement – Expected inflow R12m	To provide amnesty to 4500 additional customers in the entire Kosh area.	01/07/2023- 30/06/2024	Not achieved	The advert was done to invite all illegal connected customers to receive amnesty. Unfortunately, there was no response from the customers/public.	The project Amnesty steering committee has been resuscitated, currently holding meetings on Fridays at 8 o'clock
Land – Expected Inflow R63,277,200	Proclamation of additional 020 stands and to be billed Kanana Extention 5 Kanana Extention 16 Jouberton Extention 31 Jouberton Extention 34 Sunny Side Tigane Extention 7 Tigane Extention 8 (Income expected only from Basic Service Charges)	01/07/2023- 30/06/2024	Total estimated revenue per annum for basic charges in the proposed Townships: <b>R63,277,200</b>	Kanana Extension 5 Proclamation – Site Permits being prepared and submitted to BTO for billing purposes. Notes: The expected revenue collection contains basic charges, however on the commercial even the basic rates/levies are not taken into consideration due to differences in extents. The	Tigane Extension 7 & 8 Proclamation Finalized - Permits being compiled. A total of 3 450 Site Permits have been compiled from July-November 2023, namely: Alabama Ext 5 – 305

<b>Land - Expected inflow – R29,534,220</b>	Alabama Extension 5 Kanana extension 14 Kanana Extension 15 (Income expected only from services charges)	01/07/2023 – 30/06/2024	<p>residential erven are based on the average erven size. The forecasted figures do not take electricity figures as well as any additional usage into account.</p> <p>The estimated amounts are calculated based on the promulgation of Local Authority Notice 377 of 2023 by virtue of Provincial Gazette no. 8550 dated 1 August 2023, in terms of Section 14 (1) (2) of the Municipal Property Rates Act, 2004 (Act 6 of 2004).</p>	(1412 submitted to BTO, only 1357 registered on the System – 843 outstanding) Jouberton Ext. 31 – 494 Jacaranda Ext. 10 – 1009 Kanana Ext. 15 – 660 Tigane Ext. 7 - 982	<p>Review of the current process plan and policies (Rates and Credit Control) affecting the issuing of Clearance Figures.</p> <p>A list of all outstanding Clearance Figures has been submitted to CFO.</p>
<b>Land – Expected Inflow R35,327,242</b>	Disposal of 205 serviced/ subserviced Municipal owned land for Residential, Commercial & Industrial Developments	01/07/2023- 30/06/2024	<p>A Total of 24 Stands have been disposed to date, resulting in revenue of <b>R1,309,456.00</b> From 01/07/2023- 30/11/2023.</p>	Delays in the issuing of zero-rated Clearance figures on Municipal Owned Land, to accelerate transfers and registration.	

			The Directorate is awaiting an official response to the submission in this regard.
<b>DEBT COLLECTION</b> <b>ELECTRICITY –</b> <b>Expected Inflow – R55</b> <b>Million</b>	Procurement and Installation of Anti-Tampering boxes. 2023/24 FY 714	01/07/2023– 30/06/2024	Tender re-advertised  Not achieved
<b>Expected Inflow – R70</b> <b>Million</b>	2024/25	FY 1500	01/07/2024 – 30/06/2025
<b>Electricity – Electricity losses in Joubertton &amp; Alabama –</b> <b>Expected inflow R15</b> <b>Million</b>	<ul style="list-style-type: none"> <li>Audits on all bypassed meters</li> <li>Energy Efficiency</li> </ul>	01/07/2023 – 30/06/2024	Resource constraints – fleet and community not cooperating  32% achieved on audit – R188 712.48 collected  60% achieved On energy efficiency target
	<ul style="list-style-type: none"> <li>Revenue improvement of Medium voltage Network</li> </ul>	0% achieved on mv network improvement	Financial constraints to implement targeted programmes  Investment in a form of capital budget need to be made
			Investment in a form of capital budget need to be made

	Expected inflow due to implementation of credit control on those in arrears.		
<b>Debt collection and Recovery</b> <b>Expected inflow R300 Million</b>	Utilize internal debt collectors	01/07/2023-30/06/2024	R97 million collected by 30 November 2023 on 90 days accounts. 32% achieved of the target  More efforts by internal staff needs to be put and update of client's information needs to be encouraged to be able to do follow-ups by phones.
<b>Market Rental Estate</b> <b>Expected inflow – R800 000</b>	Rand value revenue collected from rental estate	01/07/2023-30/06/2024	The revenue is already budgeted for, it is not additional, therefore the plan will be revised during adjustment budget

<b>Market – Ripening and Cooling rooms</b> <b>Expected inflow –</b> R1 500 000	Collection of ripening and cooling revenue  <b>Market Dues</b> <b>Expected inflow –</b> R1 500 000	01/07/2023 - 30/06/2024  Collection of market dues revenue	The revenue is already budgeted for, it is not additional, therefore the plan will be revised during Adjustment budget
<b>Rental of carriages</b> <b>Expected inflow –</b> R150 000	Collection of rental carriages revenue	01/07/2023- 30/06/ 2024	
<b>Outdoor Advertising</b>	Revenue improves	01/07/2023 – 30/07/ 2024	

## 2. Operating Expenditure

<b>Cost Cutting Measures</b>	<b>Time Frame (as disclosed on the adopted financial plan)</b>	<b>Achievements / Non-achievements</b>	<b>Reasons for Non-achievements</b>	<b>Remedial Actions to address non-achievements</b>
<b>Wet fuel</b> Outsource wet fuel instead of using our own depots. This is transferring the risk of misuse and theft to external service provider. Expected Inflow – R3 Million	01/07/2023– 30/06/2024	Not achieved	The municipality is outsourcing wet fuel currently. However, there are no savings realized.	Stringent control measures should be put in place to monitor fleet management.
<b>Repairs and maintenance – Expected Inflow – R30 Million</b>  Reduce spending on Repairs and maintenance on fleet management through procurement of new fleet, plant and equipment. BTO has provided funds to the amount of R15 million to commence with the Turn-around Strategy for the Fleet Repairs & Maintenance Programme. The programme entails the re-organization of the municipal garage, and implementation of systems of control. This will be a short to medium-term initiative	01/07/2023 30/06/2024	Not achieved	Delay in development and advertisement of tender for procurement of new fleet, plant and equipment	Tender still at Bid Specification stage

		S & T budget was reduced.
Travelling and subsistence Expected Inflow – R600 000	01/07/2023- 30/06/2024  <b>Cutting unnecessarily travelling and accommodation (Office of the CFO and Municipal Manager have jointly issued moratorium to suspend all non-essential travelling and accommodation for the whole financial year).</b>	No information received from the departments.
Contracted Services – Expected Inflow – R289,494 on R2,605,446 p.a	01/07/2023- 30 /06/2024  To review operational contract to scale down their services and support on the following expenditure items:  • <b>Hire charges</b> - reduce printing and photocopy machine from 101 to 58 number of stand-alone high-volume devices and replace 34 desktop devices machines in order to decrease copy production and costs.	Not achieved

**3. Payment of Creditors (Attach Creditors age analysis for the reporting period)**

**CREDITORS AGE ANALYSIS - 30 NOVEMBER 2023**

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arrears	Total
Bulk Electricity	80 907 733	86 757 151	87 066 571	1 736 480 425		1 991 211 880
Bulk Water	127 921 510	59 753 455	61 761 865	1 311 849 983		1 561 286 813
Auditor General	2 844 428	451	435	43 539		2 888 853
Trade Creditors	1 539 253	4 256 459	49 159 187	3 575 679		58 530 578
<b>Total</b>	<b>213 212 924</b>	<b>150 767 516</b>	<b>197 988 058</b>	<b>3 051 949 626</b>	<b>-</b>	<b>3 613 918 124</b>

**3.9 RECOMMENDATIONS**

Based on the contents of this report, it is recommended that the Accounting Officer submit to the Executive Mayor this report for November 2023 as per section 71 of the MFMA.