

CITY OF MATLOSANA

Author of the item: Lesego Moloke

Date submitted:

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

HEAD OF DIVISION: <u>H.S. Rossouw</u>
SIGNED: <u>[Signature]</u>
DATE: <u>22/07/2024</u>

Received by Deputy Director: Administration

Date and Time: 24/7/2024

Signature: [Signature]

<u>[Signature]</u> Director: Corporate Support	<u>22/7/2024</u> Date	COMMENTS: <u>Report noted.</u>
<u>[Signature]</u> Chief Financial Officer	<u>22/7/24</u> Date	COMMENTS: <u>S71</u>
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	COMMENTS:

[Signature]
SIGNATURE

23/07/2024
DATE

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

PROVINCIAL EXECUTIVE REPRESENTATIVE

SIGNATURE

DATE

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MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 JUNE 2024

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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 JUNE 2024

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2023/24	June 2024 Actual	YTD Actual 2023/24	Variance Favourable (Unfavourable)	YTD Variance %
Total Revenue by Source	4,092,548,391	316,541,884	4,038,072,070	(54,476,321)	-1%
Total Operating Expenditure	4,750,231,555	1,121,387,234	3,822,363,555	(927,868,000)	-19.5%
SURPLUS/ (DEFICIT).	(657,683,164)	(804,845,350)	215,708,515	(873,391,679)	

Revenue

The revenue for the month ending 30 June 2024 amounts to R 317 million and the year to date actual revenue amounts to R 4,038 billion and reflects unfavourable outcome of 1% when compared with the year to date budget of R 4,093 billion.

The unfavourable outcome on the year to date can be attributed to the following:

- **Property Rates (-6%):** The property rates revenue was adjusted downwards with the adjustment budget to bring it in alignment with the current trend. However, the anticipated revenue has not yet been reached. The reconciliation between the valuation roll and the financial system is conducted on a monthly basis. Finance Department and Housing Development Department have devised a plan to fast track the correction of properties that are incorrectly zoned. This should improve the revenue on properties.
- **Service charges – Electricity revenue (-9%):** Less revenue billed on electricity than initially anticipated. The reduction on this line item can be attributed to illegal connections and customers converting to solar. The municipality has appointed a service provider who will be installing Anti tempering meters in the households in order to reduce illegal connections. The work is expected to commence in July 2024. The budget on this line item was reduced during the Adjustment Budget.
- **Service charges – Refuse revenue (-10%):** Less revenue billed as the anticipated increase on the refuse revenue has not materialised. Process of reconciling the valuation roll and the financial system on an ongoing basis to ensure that all properties within City of Matlosana are correctly billed for refuse collection.

- **Interest earned from receivables (19%) more:** The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.

The negative revenue is also affected by the following factors:

- The revenue enhancement strategies as reflected in the budget funding plan has not yet been fully realised the anticipated revenue;
- High illegal connections. Implementation of Smart Metering Programme will address this problem. The municipality has also started the anti-tempering project to curb the electricity distribution loss and improve revenue.
- Debtors' book that is increasing due to non-payment of debtors. The municipality has identified top 200 accounts amounting to R 413, 2 million to be collected over the period of three months, in addition to normal monthly collection.

Expenditure

The operating expenditure for the month ending 30 June 2024 amounts to R 1,121 billion and the year to date actual expenditure amounts to R 3,822 billion and reflects a negative deviation of 19.5% when compared with the year to date budget amount of R 4,750 billion. The negative deviation is because of cash flow challenges. Spending on most of the items is directly linked with cash flow.

The deviation can be attributed to the following:

- **Interest (-92%):** The underspending is due to the reduction in capital portion on loan repayment which reduces the finance costs, and also the municipality has not taken any new loan. The interest on overdue accounts mainly on Eskom and Midvaal accounts also plays part on the underspending. Journals and closing entries are still being processed to adequately account for all the financial transactions, which were incurred for the year ended 30 June 2024.
- **Bulk Purchases:** Expenditure is lower due to the outstanding Eskom invoices; it is difficult for the municipality to meet the obligation due to the cash flow challenges.
- **Inventory consumed:** 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%):** Transactions for debt impairment have been done on the wrong Vote number. Journals will be done at year-end to correct the mistakes.
- **Operational cost (-31%):** less spending due to cash flow challenges.

The following measures have been put in place in terms of unnecessary expenditure and Credit control.

- Strict monitoring in terms of spending of non-essential items, which led to savings on other expenditure line items.
- The electrical department has been assisting with credit control from 1 April 2024, there are challenges with transport and credit control section has intensified on calling clients. There were 192 disconnections carried out.
- The water department has not assisted in any credit control actions as they have indicated they lack capacity, they however assisted in unrestricting the clients that were previously restricted, that have paid.

The payment rate should be accelerated, as the financial stability of the municipality is dependent on them.

Progress in terms of Financial Plan

The revenue enhancement strategies as reflected in the Financial Plan has not yet been fully implemented and realised the anticipated revenue. The Municipality must on a monthly basis, consider the status with regards to the implementation of the Financial Plan.

Below is the progress report for the month ending 30 June

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 JUNE 2024

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 R5m	To provide amnesty to 4500 additional customers in the entire Kosh area.	01/03/2024-30/06/2024	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, work on the remedial action meetings not held every Friday
Land – Expected Inflow R63,277,200	Proclamation of additional 020 stands and to be billed Kanana Extension 5 Kanana Extension 16 Jouberton Extension 31 Jouberton Extension 34 Sunny Side Tigane Extension 7 Tigane Extension 8	01/03/2024-30/06/2024	Total estimated revenue per annum for basic charges in the proposed Townships: R63,277,200 Notes: The expected revenue collection	Kanana Extension 5 Proclamation – Site Permits being prepared and submitted to BTO for billing purposes. Tigane Extension 7 & 8 Proclamation	The Directorate has developed a time-bound program, to visit all the mentioned Settlements for the completion of Site Permits.

<p>Land - Expected inflow - R29,534,220</p>	<p>(Income expected only from Basic Service Charges)</p> <p>Proclamation of additional 6,077 stands to be billed</p> <p>Alabama Extension 5 Kanana extension 14 Kanana Extension 15 (Income expected only from basic services charges)</p>	<p>01/03/2024 – 30/06/2024</p>	<p>contains basic charges, however on the commercial even the basic rates/levies are not taken into consideration due to differences in extents. The 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. 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> <p>A Total of 24 Stands have been disposed to date, resulting in</p>	<p>Finalized - Permits being compiled.</p> <p>A total of 3 450 Site Permits have been compiled from July-November 2023, namely:</p> <p>Alabama Ext 5 – 305 (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>	<p>The Program will be completed by the end of February 2024</p>
<p>Land - Expected Inflow R35,327,242</p>	<p>Disposal of 205 serviced/subserviced Municipal owned land for Residential, Commercial & Industrial Developments</p>	<p>01/03/2024- 30/06/2024</p>	<p>Review of the current process plan and policies (Rates and Credit Control)</p>	<p>Delays in the issuing of zero-rated Clearance figures on Municipal Owned Land, to accelerate</p>	<p>Review of the current process plan and policies (Rates and Credit Control)</p>

<p>DEBT COLLECTION ELECTRICITY – Expected Inflow – R18 Million</p>	<p>Procurement and Installation of Anti-Tampering boxes. 2023/24 FY 714</p>	<p>01/03/2024– 30/06/2024</p>	<p>Not achieved</p>	<p>Appointed service providers for anti-tampering boxes currently busy with procurement of the boxes</p>	<p>To commence work in July 2024</p>
<p>Expected Inflow – R70 Million</p>	<p>2024/25 FY 1500</p>	<p>01/07/2024 – 30/06/2025</p>	<p>R82 323.84 collected</p> <p>90% achieved On energy efficiency lightning target</p>	<p>Resource constraints -fleet community not cooperating</p> <p>Financial constraints to implement targeted programmes</p>	<p>Leasing of required fleet and community consultation</p> <p>Investment in a form of capital budget need to be made to</p>
<p>Electricity – Electricity losses in Jouberton & Alabama – Expected inflow R5 Million</p>	<ul style="list-style-type: none"> Audits on all bypassed meters Energy Efficiency 	<p>01/03/2024 – 30/06/2024</p>	<p>R82 323.84 collected</p> <p>90% achieved On energy efficiency lightning target</p>	<p>Resource constraints -fleet community not cooperating</p> <p>Financial constraints to implement targeted programmes</p>	<p>Leasing of required fleet and community consultation</p> <p>Investment in a form of capital budget need to be made to</p>

	<ul style="list-style-type: none"> Revenue improvement of Medium voltage Network <p>Expected inflow due to implementation of credit control on those in arrears.</p>		0% achieved on mv network improvement	Financial constraints to implement targeted programmes	<p>reduce technical losses</p> <p>Execution of EEDSM programme to be finalized in March 2024</p> <p>Investment in a form of capital budget need to be made to refurbish MV network</p>
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2. Operating Expenditure

Cost Cutting Measures	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
<p>Wet fuel 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</p>	01/03/2024– 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.
<p>Repairs and maintenance – Expected Inflow – R5 Million 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</p>	01/03/2024 30/06/2024	Not achieved	Delay in procurement of service provider for supply of equipment and tools also the refurbishment municipal garage	The Fleet section have submitted a close quotation for procurement at SCM, awaiting appointment of a service provider.

<p>Travelling and subsistence Expected Inflow – R600 000</p> <p>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).</p>	<p>01/03/2024-30/06/2024</p>		<p>S & T budget was reduced.</p>	
<p>Contracted Services – Expected Inflow – R289,494 on R2,605,446 p.a</p> <p>To review operational contract to scale down their services and support on the following expenditure items:</p> <ul style="list-style-type: none"> • Hire charges - 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. 	<p>01/03/2024-30 /06/2024</p>	<p>No cost</p>	<p>Reducing almost excessive spending on printing/copy</p>	<p>R289 494 pm on R2 605 446 p.a</p>

Monthly Progress on Municipal Debt Relief application in terms of Circular 124

CoM is currently complying with most of the conditions set out in Circular 124 however, the municipality is facing a challenge of maintaining the Eskom current account within 30 days of receiving the invoice due to financial constraints. The municipality is enforcing the revenue enhancement strategies and debt collection methods in order to increase the low collection rate. Refer to Annexure D for Credit Control actions implemented during the month of June 2024

The detailed progress report is outlined on Annexure A.

Cash management

Bank Balances	R 8,114,797
Call Investments	R 108,021,712
Cash and Cash Investments	R 116,136,509

Investment Portfolio: 30 June 2024

City of Matlosana

INSTITUTION	INTEREST RATE	JUNE 2024	EXPLANATION
Call Investment			
ABSA: 3854	4,15%	27 992 712,90	WSIG
ABSA: 5047	7,05%	1 110 323,05	INEP
ABSA: 6177	8,00%	15 470 449,81	MIG
ABSA: 2264	7,05%	6 971 082,70	own (Eskom)
ABSA: 4682	7,90%	2 202 120,78	NDPG
ABSA: 4063	7,05%	2 816 072,30	EEDSM
ABSA: 1223	8,00%	2 086 830,25	Auction
ABSA: 5203	8,90%	15 506 857,28	own (Salaries)
INVESTEC	8,00%	8 352 613,76	own
FNB	8,00%	25 512 648,84	COVID
TOTAL Call Investment		108 021 711,67	

Note: The R75, 1 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 9,068,863,517
Debtors: Government	R 92,609,916
Debtors: Business	R 708,841,668
Debtors: Household	R 8,267,411,933

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate for the month ending 30 June 2024 is 61%.

Creditors

Total Outstanding Creditors	R 4,154,589,993
ESKOM	R 2,153,866,360
Midvaal	R 1,880,576,954
Trade Creditors	R 120,108,759
Auditor General	R 37,920

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

Capital Grants Expenditure

30 JUNE 2024 CAPITAL GRANTS EXPENDITURE

GRANT DESCRIPTION	2nd ADJUSTMENT BUDGET 2023/24	June Expenditure Incl VAT 2023/24	YTD ACTUALS VAT Incl	YTD BUDGET	YTD % Incl VAT
MIG	115 426 822	29 984 270	102 295 482	115 426 822	88,62
NDPG	21 162 000	4 542 447	22 309 078	21 162 000	105,42
INEP	6 162 725		6 127 382	6 162 725	99,43
WSIG	48 630 000	16 408 470	45 510 359	48 630 000	93,58
TOTAL	191 381 547	50 935 187	176 242 302	191 381 547	92,09

Total Capital grants budget amounts to R 191, 4 million. Total expenditure for the month ending 30 June 2024 amounts to R 51 million, and the year-to-date actual expenditure amounts to R 176, 2 million representing 92% of the total Capital Grants budget.

The detailed reasons for underspending are outlined below Table 8

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 - M12 June

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	456 397	561 076	546 004	37 604	507 434	546 004	(38 571)	-7%	546 004
Service charges	1 949 608	2 305 667	2 110 047	163 790	2 034 348	2 110 047	(75 699)	-4%	2 110 047
Investment revenue	15 402	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	15 402	9 761	9 761	2 028	10 302	9 761	541	6%	9 761
Other own revenue	1 308 912	1 338 052	1 259 682	73 609	1 340 588	1 259 682	80 907	6%	–
Total Revenue (excluding capital transfers and contributions)	3 745 722	4 214 556	3 925 494	277 031	3 892 672	3 925 494	(32 822)	-1%	3 925 494
Employee costs	696 837	785 821	770 975	65 131	773 739	770 975	2 764		770 975
Remuneration of Councillors	36 912	41 586	43 497	3 049	39 838	43 497	(3 659)		43 497
Depreciation and amortisation	382 953	440 000	420 000	–	316 085	420 000	(103 915)		420 000
Interest	237 534	10 711	10 708	50	844	10 708	(9 863)		10 708
Inventory consumed and bulk purchases	1 430 478	1 645 412	1 664 400	244 971	1 063 521	1 664 400	(600 879)		1 664 400
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 953 081	1 364 177	1 840 652	808 186	1 628 335	1 840 652	(212 317)	-12%	1 840 652
Total Expenditure	4 737 795	4 287 708	4 750 232	1 121 387	3 822 364	4 750 232	(927 868)	-20%	4 750 232
Surplus/(Deficit)	(992 073)	(73 152)	(824 738)	(844 356)	70 308	(824 738)	895 046	-109%	(824 738)
Transfers and subsidies - capital (monetary allocations)	107 437	191 469	167 054	39 511	145 400	167 054	(21 654)	-13%	167 054
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(884 637)	118 317	(657 683)	(804 845)	215 709	(657 683)	873 392	-133%	(657 683)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(884 637)	118 317	(657 683)	(804 845)	215 709	(657 683)	873 392	-133%	(657 683)
Capital expenditure & funds sources									
Capital expenditure	83 952	231 469	212 382	48 651	156 780	212 382	(55 602)	-26%	212 382
Capital transfers recognised	77 727	191 469	191 382	44 291	151 093	191 382	(40 289)	-21%	191 382
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	6 225	40 000	21 000	4 360	5 687	21 000	(15 313)	-73%	21 000
Total sources of capital funds	83 952	231 469	212 382	48 651	156 780	212 382	(55 602)	-26%	212 382
Financial position									
Total current assets	1 903 973	487 454	1 325 283		2 439 122				1 325 283
Total non current assets	5 453 531	4 119 658	4 100 570		5 294 225				4 100 570
Total current liabilities	4 977 143	230 387	21 588 987		5 149 006				21 588 987
Total non current liabilities	26 576	81 274	81 274		14 769				81 274
Community wealth/Equity	2 378 826	4 177 134	4 177 134		2 589 233				4 177 134
Cash flows									
Net cash from (used) operating	1 691 423	218 461	(15 499)	(362 460)	2 024 822	(14 585)	(2 039 407)	13983%	(15 499)
Net cash from (used) investing	(83 952)	(231 469)	(212 382)	(48 651)	(156 780)	(212 382)	(55 602)	26%	(212 382)
Net cash from (used) financing	–	(2 300)	(2 300)	1 201	2 065	(2 300)	(4 365)	190%	(2 300)
Cash/cash equivalents at the month/year end	1 832 393	197 692	(137 436)	–	1 974 881	(136 523)	(2 111 403)	1547%	(125 407)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	309 971	189 504	167 513	8 401 875	–	–	–	–	9 068 864
Creditors Age Analysis									
Total Creditors	397 823	70 450	248 028	3 438 289	–	–	–	–	4 154 590

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 R 4,038 billion and compares unfavourably with the pro rata budgeted figure of R 4,093 billion a negative variance of R 55 million for the month ending 30 June 2024.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR THE PERIOD ENDING 30 JUNE 2024

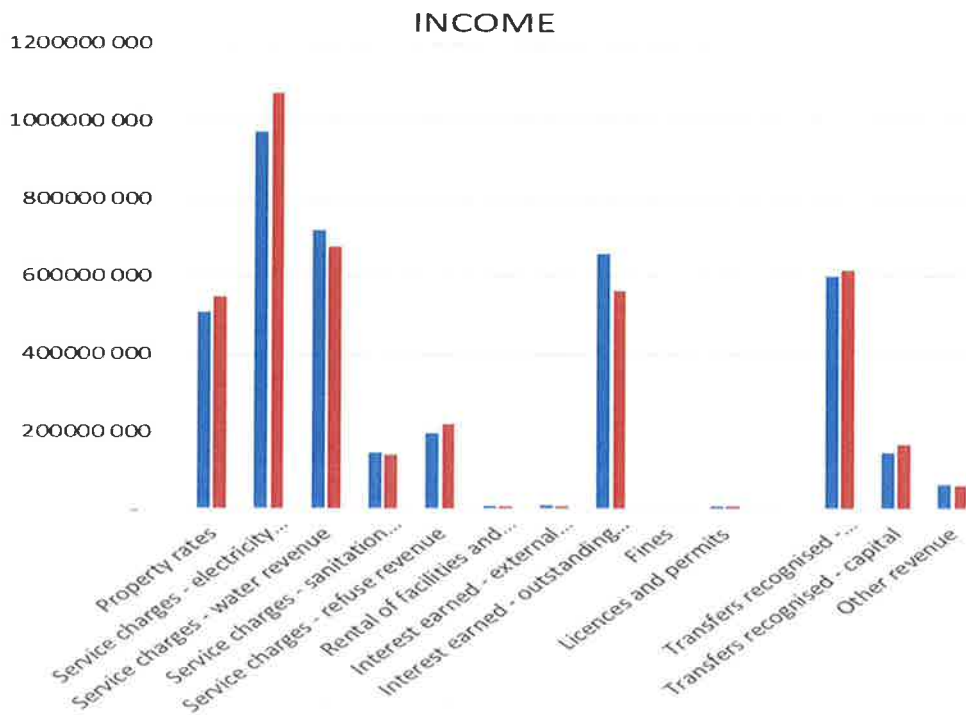
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		876 124	1 100 940	1 071 668	71 388	972 818	1 071 668	(98 851)	-9%	1 071 668
Service charges - Water		736 820	787 552	677 106	63 969	718 628	677 106	41 522	6%	677 106
Service charges - Waste Water Management		141 373	162 319	141 273	12 233	145 700	141 273	4 427	3%	141 273
Service charges - Waste management		195 291	254 856	220 000	16 200	197 202	220 000	(22 798)	-10%	220 000
Sale of Goods and Rendering of Services		6 086	8 971	8 971	1 083	10 253	8 971	1 282	14%	8 971
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		550 656	558 181	508 181	54 821	604 702	508 181	96 521	19%	508 181
Interest from Current and Non Current Assets		15 402	9 761	9 761	2 028	10 302	9 761	-	-	9 761
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		106 775	9 300	9 149	709	9 091	9 149	(58)	-1%	9 149
Licence and permits		7 528	8 909	7 409	661	7 828	7 409	419	6%	7 409
Operational Revenue		49 986	77 620	51 910	6 299	52 704	51 910	794	2%	51 910
Non-Exchange Revenue										
Property rates		456 397	561 076	546 004	37 604	507 434	546 004	(38 571)	-7%	546 004
Surcharges and Taxes		14	241	241	-	-	241	(241)	-	241
Fines, penalties and forfeits		8 377	3 104	3 054	362	3 828	3 054	774	-	3 054
Licence and permits		261	50	50	-	-	50	(50)	-	50
Transfers and subsidies - Operational		559 520	616 921	615 961	4 516	599 343	615 961	(16 618)	-	615 961
Interest		50 406	54 756	54 756	5 085	52 761	54 756	(1 995)	-	54 756
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(16 572)	-	-	-	-	-	-	-	-
Other Gains		1 276	-	-	75	78	-	78	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 745 722	4 214 556	3 925 494	277 031	3 892 672	3 925 494	(32 822)	-1%	3 925 494
Transfers and subsidies - capital (monetary allocations)		107 437	191 469	167 054	39 511	145 400	167 054	(21 654)	(0)	167 054
TOTAL Revenue (including capital transfers and contributions)		3 853 158	4 406 025	4 092 548	316 542	4 038 072	4 092 548	(54 476)		4 092 548

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR THE PERIOD ENDING 30 JUNE 2024

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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									
Revenue - Functional										
Governance and administration		1 188 283	1 360 784	1 335 164	58 152	1 300 911	1 335 164	(34 253)	-3%	1 335 164
Executive and council		(13 807)	2 661	2 661	246	3 126	2 661	465	17%	2 661
Finance and administration		1 202 091	1 358 123	1 332 503	57 905	1 297 785	1 332 503	(34 718)	-3%	1 332 503
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		143 887	79 168	52 278	6 422	47 186	52 278	(5 092)	-10%	52 278
Community and social services		101 091	4 679	4 442	849	3 138	4 442	(1 305)	-29%	4 442
Sport and recreation		3 783	7 710	9 260	18	5 367	9 260	(3 893)	-42%	9 260
Public safety		31 482	31 778	28 845	3 687	30 908	28 845	2 064	7%	28 845
Housing		7 531	35 000	9 731	1 868	7 773	9 731	(1 958)	-20%	9 731
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 705	59 719	48 749	3 110	40 239	48 749	(8 510)	-17%	48 749
Planning and development		9 987	11 846	11 846	919	9 520	11 846	(2 326)	-20%	11 846
Road transport		30 536	47 652	36 682	2 182	30 559	36 682	(6 124)	-17%	36 682
Environmental protection		182	221	221	10	161	221	(61)	-27%	221
Trading services		2 451 963	2 883 407	2 631 972	246 687	2 618 981	2 631 972	(12 991)	0%	2 631 972
Energy sources		964 401	1 167 557	1 129 248	89 436	1 048 422	1 129 248	(80 826)	-7%	1 129 248
Water management		986 051	1 048 742	944 841	102 970	1 012 387	944 841	67 546	7%	944 841
Waste water management		155 436	242 313	154 558	18 018	174 182	154 558	19 623	13%	154 558
Waste management		346 074	424 794	403 325	36 262	383 991	403 325	(19 334)	-5%	403 325
Other	4	28 320	22 947	24 385	2 172	30 754	24 385	6 369	26%	24 385
Total Revenue - Functional	2	3 853 158	4 406 025	4 092 548	316 542	4 038 072	4 092 548	(54 476)	-1%	4 092 548



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 June 2024 amounts to R 1,121 billion and the year to date actual operating expenditure amounts to R 3,822 billion. There is an unfavourable deviation of 19.5% when the year to date operating expenditure of R 3,822 billion is compared with year to date budget of R 4,750 billion.

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR THE PERIOD ENDING 30 JUNE 2024

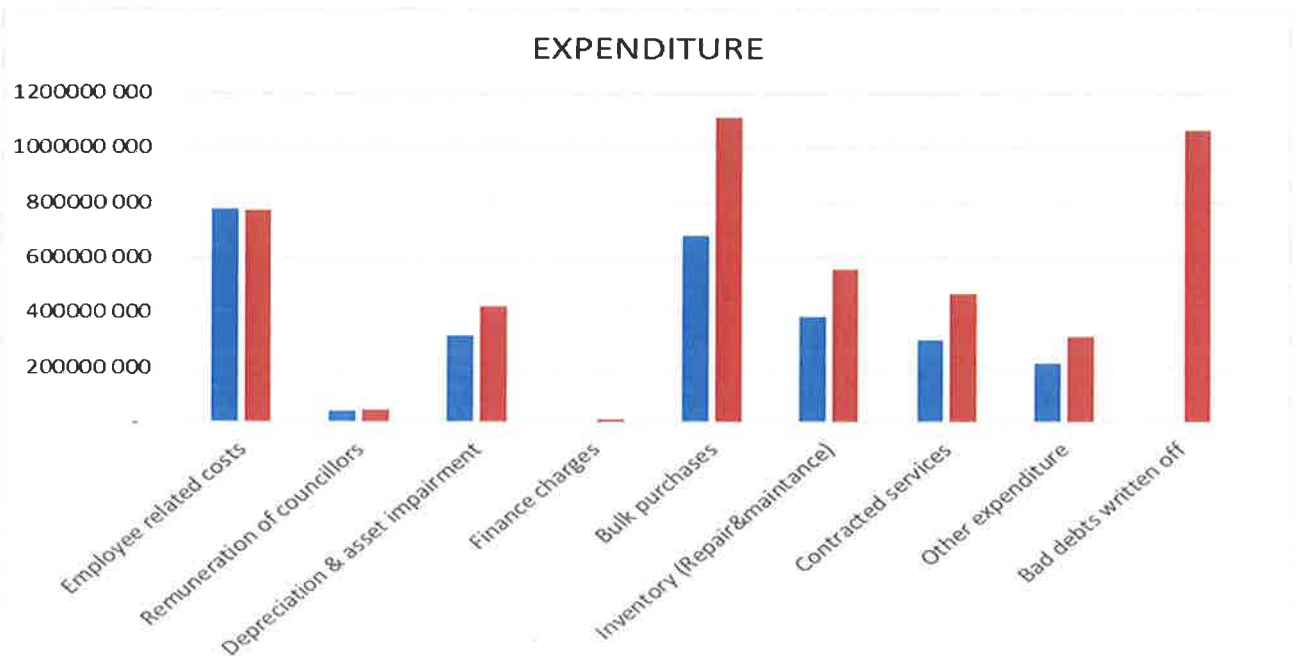
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Expenditure By Type										
Employee related costs		696 837	785 821	770 975	65 131	773 739	770 975	2 764	0%	770 975
Remuneration of councillors		36 912	41 586	43 497	3 049	39 838	43 497	(3 659)	-8%	43 497
Bulk purchases - electricity		848 230	1 109 287	1 109 287	155 139	678 947	1 109 287	(430 340)		1 109 287
Inventory consumed		582 248	536 125	555 113	89 831	384 575	555 113	(170 539)		555 113
Debt impairment		3 750	579 349	1 062 421	-	-	1 062 421	#####	-100%	1 062 421
Depreciation and amortisation		382 953	440 000	420 000	-	316 085	420 000	(103 915)	-25%	420 000
Interest		237 534	10 711	10 708	50	844	10 708	(9 863)	-92%	10 708
Contracted services		249 562	465 092	467 769	51 266	299 699	467 769	(168 070)	-36%	467 769
Transfers and subsidies								-		
Irrecoverable debts written off		1 386 491	-	-	723 675	1 109 459	-	#####		-
Operational costs		312 936	319 737	310 462	29 281	215 214	310 462	(95 248)	-31%	310 462
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		342	-	-	3 963	3 963	-	3 963		-
Total Expenditure		4 737 795	4 287 708	4 750 232	1 121 387	3 822 364	4 750 232	(927 868)	-20%	4 750 232

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR THE PERIOD ENDING 30 JUNE 2024

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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										
Expenditure - Functional										
Governance and administration		878 291	772 965	848 915	157 220	719 559	848 915	(129 356)	-15%	848 915
Executive and council		556 627	423 830	437 314	37 326	372 646	437 314	(64 668)	-15%	437 314
Finance and administration		315 427	342 814	405 281	119 431	340 855	405 281	(64 427)	-16%	405 281
Internal audit		6 237	6 321	6 319	462	6 058	6 319	(262)	-4%	6 319
Community and public safety		350 482	434 325	406 533	28 872	335 032	406 533	(71 501)	-18%	406 533
Community and social services		58 296	128 419	123 018	6 819	80 218	123 018	(42 800)	-35%	123 018
Sport and recreation		134 837	114 464	114 446	6 349	88 764	114 446	(25 682)	-22%	114 446
Public safety		140 762	171 880	148 327	13 437	147 658	148 327	(668)	0%	148 327
Housing		16 555	19 390	20 600	2 264	18 282	20 600	(2 318)	-11%	20 600
Health		33	171	142	3	109	142	(33)	-23%	142
Economic and environmental services		287 347	300 926	317 728	11 736	256 489	317 728	(61 239)	-19%	317 728
Planning and development		202 030	73 429	68 382	4 766	56 958	68 382	(11 424)	-17%	68 382
Road transport		74 239	225 168	247 035	6 764	198 201	247 035	(48 834)	-20%	247 035
Environmental protection		11 078	2 329	2 312	205	1 331	2 312	(981)	-42%	2 312
Trading services		3 192 533	2 751 769	3 150 462	922 486	2 494 437	3 150 462	(656 026)	-21%	3 150 462
Energy sources		1 688 347	1 644 880	1 829 219	379 947	1 254 642	1 829 219	(574 576)	-31%	1 829 219
Water management		994 760	666 638	808 351	381 221	762 953	808 351	(45 399)	-6%	808 351
Waste water management		228 239	240 544	255 412	58 095	228 015	255 412	(27 397)	-11%	255 412
Waste management		281 187	199 707	257 480	103 223	248 826	257 480	(8 654)	-3%	257 480
Other		29 142	27 724	26 593	1 073	16 847	26 593	(9 746)	-37%	26 593
Total Expenditure - Functional	3	4 737 795	4 287 708	4 750 232	1 121 387	3 822 364	4 750 232	(927 868)	-20%	4 750 232



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 JUNE 2024

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote 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									
Capital Expenditure - Functional Classification										
Governance and administration		0	10 000	6 900	2 287	3 614	6 900	(3 286)	-48%	6 900
Executive and council		0	2 000	1 300	255	395	1 300	(905)	-70%	1 300
Finance and administration		-	8 000	5 600	2 032	3 220	5 600	(2 360)	-43%	5 600
Internal audit										
Community and public safety		2 950	7 800	11 356	4 608	9 243	11 356	(2 114)	-19%	11 356
Community and social services		-	800	-	-	-	-	-		-
Sport and recreation		2 950	7 000	11 356	4 608	9 012	11 356	(2 344)	-21%	11 356
Public safety		-	-	-	-	231	-	231	#DIV/0!	-
Housing		-	-	-	-	-	-	-		-
Health										
Economic and environmental services		23 808	43 685	36 525	7 397	32 770	36 525	(3 755)	-10%	36 525
Planning and development										
Road transport		23 808	43 685	36 525	7 397	32 770	36 525	(3 755)	-10%	36 525
Environmental protection										
Trading services		52 849	169 985	154 533	33 353	109 084	154 533	(45 449)	-29%	154 533
Energy sources		33 033	19 406	21 337	2 487	8 241	21 337	(13 096)	-61%	21 337
Water management		9 728	56 893	64 713	18 781	45 279	64 713	(19 434)	-30%	64 713
Waste water management		6 584	53 672	13 652	5 308	13 006	13 652	(646)	-5%	13 652
Waste management		3 504	40 014	54 831	6 777	42 558	54 831	(12 272)	-22%	54 831
Other		4 345	-	3 067	1 006	2 069	3 067	(999)	-33%	3 067
Total Capital Expenditure - Functional Classification	3	83 952	231 469	212 382	48 651	156 780	212 382	(55 602)	-26%	212 382

NOTE: The total capital budget amounts to R 212 million. The expenditure for the month ending 30 June 2024 amounts to R 49 million and the year-to-date expenditure as at 30 June 2024 amounts to R 157 million.

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR THE PERIOD ENDING 30 JUNE 2024

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote 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									
Funded by:										
National Government		77 727	191 469	191 382	44 291	150 862	191 382	(40 519)	-21%	191 382
Provincial Government		-	-	-	-	231	-	231	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		77 727	191 469	191 382	44 291	151 093	191 382	(40 289)	-21%	191 382
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		6 225	40 000	21 000	4 360	5 687	21 000	(15 313)	-73%	21 000
Total Capital Funding		83 952	231 469	212 382	48 651	156 780	212 382	(55 602)	-26%	212 382

30 JUNE 2024 CAPITAL GRANTS CHALLENGES AND MITIGATIONS

#	Challenges	Mitigation
1.	<p>NDP Grant: Jouberton Taxi Rank</p> <ul style="list-style-type: none"> - Not enough budget to complete the project. - The construction works are behind in comparison with time elapsed and there is poor expenditure. 	<ul style="list-style-type: none"> - Council should consider funding the shortfall to avoid the project being incomplete.
2.	<p>Extension of National Fresh Produce Market in Klerksdorp Phase2:</p> <ul style="list-style-type: none"> - Poor workmanship on the main building roof and side cladding. - There is no enough budget to complete the Works. 	<ul style="list-style-type: none"> - CoGTA approved partial funding of outstanding works
3.	<p>Development of Cell 3 of the Klerksdorp Landfill Site Construction on site progressing as per schedule and no major challenges experienced to date</p>	<ul style="list-style-type: none"> - Materials to be delivered to site
4.	<p>Klerksdorp West – Alabama 88kV Loop-In Loop-Out & 20MVA Substation</p> <ul style="list-style-type: none"> - Contractor has terminated the contract due to no payment from the Municipality 	<ul style="list-style-type: none"> - Final payments for previous contractor to be paid.
5.	<p>Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH</p> <ul style="list-style-type: none"> - Deviation report to appoint new service provider approved and contractor appointed 	<ul style="list-style-type: none"> - Contractor started works on site and awaiting delivery of materials
6.	<p>Paving of Taxi Routes and Storm Water Drainage in Khuma (Phase 9):</p> <ul style="list-style-type: none"> - New contractor appointed and resumed works on site 	<ul style="list-style-type: none"> - Site established and works on site resumed
7.	<p>Projects awaiting appointment by SCM</p> <ul style="list-style-type: none"> - Waterborne Toilets in Kanana 	<ul style="list-style-type: none"> - Project sent for re-advert and close on 13 August 2024. Project briefing done on 18 July 2024
8.	<p>Construction of Outfall sewer line in Khuma.</p> <ul style="list-style-type: none"> - Tender re-advertised and closed on 3 June 2024. 	<ul style="list-style-type: none"> - Contractor appointed and site establishment complete. Contractor to resume with the works

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	Budget Year 2023/24				Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 773	197 692	309 959	64 359	309 959
Trade and other receivables from exchange transactions		(900 930)	(44 544)	559 999	(574 874)	559 999
Receivables from non-exchange transactions		1 376 535	47 081	168 101	1 484 318	168 101
Current portion of non-current receivables		0	29	29	(17)	29
Inventory		52 414	55 129	55 129	38 785	55 129
VAT		1 230 797	195 040	195 040	1 386 136	195 040
Other current assets		40 384	37 026	37 026	40 414	37 026
Total current assets		1 903 973	487 454	1 325 283	2 439 122	1 325 283
Non current assets						
Investments						
Investment property		345 682	257 100	257 100	345 682	257 100
Property, plant and equipment		5 724 841	3 851 286	3 832 199	5 565 535	3 832 199
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						
Total non current assets		5 453 531	4 119 658	4 100 570	5 294 225	4 100 570
TOTAL ASSETS		7 357 504	4 607 112	5 425 853	7 733 347	5 425 853
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(622)	(2 800)	(2 800)	(622)	(2 800)
Consumer deposits		67 916	97 430	97 430	70 574	97 430
Trade and other payables from exchange transactions		3 370 368	(530 429)	20 861 309	3 235 955	20 861 309
Trade and other payables from non-exchange transactions		56 275	93 816	60 677	86 770	60 677
Provision		554 291	572 371	572 371	554 501	572 371
VAT		928 916	-	-	1 201 829	-
Other current liabilities		-	-	-	-	-
Total current liabilities		4 977 143	230 387	21 588 987	5 149 006	21 588 987
Non current liabilities						
Financial liabilities		26 576	81 274	81 274	14 769	81 274
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		26 576	81 274	81 274	14 769	81 274
TOTAL LIABILITIES		5 003 719	311 661	21 670 261	5 163 776	21 670 261
NET ASSETS	2	2 353 785	4 295 451	(16 244 408)	2 569 571	(16 244 408)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 378 826	4 177 134	4 177 134	2 589 233	4 177 134
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 378 826	4 177 134	4 177 134	2 589 233	4 177 134

Note: The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 30 June 2024 amounts to R 2, 6 billion.

The Current Liabilities exceeds the Current Assets with R 2, 7 billion. This is a serious liquidity problem.

2.5 Monthly Budget Statement - Cash Flow Statement

Collection rate – collection rate for the month ending 30 June 2024 is 61%.

TABLE 10: ACTUAL CASH FLOW FOR THE PERIOD ENDING 30 JUNE 2024

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		340 348	448 861	327 603	32 017	425 672	327 603	98 070	30%	327 603
Service charges		1 056 634	1 868 568	1 266 062	92 223	1 106 466	1 266 062	(159 597)	-13%	1 266 062
Other revenue		3 341 579	107 954	80 543	55 937	2 627 218	80 543	#####	3162%	80 543
Transfers and Subsidies - Operational		554 939	611 134	610 701	-	595 525	610 701	(15 176)	-2%	610 701
Transfers and Subsidies - Capital		150 412	197 256	177 016	-	172 541	177 016	(4 475)	-3%	177 016
Interest		1 067	9 761	9 761	(109)	(510)	9 761	(10 271)	-105%	9 761
Dividends								-		
Payments										
Suppliers and employees		(3 753 555)	(3 025 072)	(2 487 185)	(542 529)	(2 902 091)	(2 486 271)	415 819	-17%	(2 487 185)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 691 423	218 461	(15 499)	(362 460)	2 024 822	(14 585)	#####	13983%	(15 499)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(83 952)	(231 469)	(212 382)	(48 651)	(156 780)	(212 382)	(55 602)	26%	(212 382)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(83 952)	(231 469)	(212 382)	(48 651)	(156 780)	(212 382)	(55 602)	26%	(212 382)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	2 500	2 500	1 201	2 065	2 500	(435)	-17%	2 500
Payments										
Repayment of borrowing		-	(4 800)	(4 800)	-	-	(4 800)	(4 800)	100%	(4 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(2 300)	(2 300)	1 201	2 065	(2 300)	(4 365)	190%	(2 300)
NET INCREASE/(DECREASE) IN CASH HELD		1 607 471	(15 308)	(230 180)	(409 910)	1 870 107	(229 267)			(230 180)
Cash/cash equivalents at beginning:		224 921	213 000	92 744	(432 911)	104 773	92 744			104 773
Cash/cash equivalents at month/year end:		1 832 393	197 692	(137 436)		1 974 881	(136 523)			(125 407)

NOTE: The cash and call Investments for the month ending 30 June 2024 amounts to R 116,1 million that consists of the following:

- Bank balances: R 8,1 million
- Call investments: R 108 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 R 9, 4 million and after repayments of R 3,9 million were made, the total outstanding borrowings as at 30 June 2024 amounts to R 5,5 million.

TABLE 11: ACTUAL BORROWING FOR THE PERIOD ENDING 30 JUNE 2024

Borrowing Reference No	Start Date	End Date	Lender	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2023	Debt Repaid or Re-deemed	Balance at 30/06/2024	
Monthly Payments									
103677/1	01/11/2010	01/11/2025	Development Bank of SA		83 990	9 363 331	307 425	9 055 906	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		81 233	9 055 906	310 182	8 745 724	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		75 920	8 745 724	315 495	8 430 229	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		75 848	8 430 229	315 567	8 114 662	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		70 443	8 114 662	320 972	7 793 690	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		69 912	7 793 690	321 503	7 472 187	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		67 255	7 472 187	324 160	7 148 028	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		59 985	7 148 028	331 430	6 816 597	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		61 149	6 816 597	330 266	6 486 331	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		56 537	6 486 331	334 879	6 151 453	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		55 184	6 151 453	336 232	5 815 221	
103677/1	01/11/2010	01/11/2025	Development Bank of SA		50 485	5 815 221	340 930	5 474 291	
ANNUITY LOANS									
NW11182	1/10/1998	30/09/2018	Development Bank of SA	15,25	-	(0)	-	(0)	
NW13637	1/10/2000	30/09/2020	Development Bank of SA	15,6	-	0	-	0	
NW103677/1	1/11/2010	1/11/2025	Development Bank of SA	14,75	807 942	9 363 331	3 889 040	5 474 291	
10906	30/09/1999	30/09/2019	Development Bank of SA	15,25	-	-	-	-	
10912	30/09/1999	30/09/2019	Development Bank of SA	15,25	-	-	-	-	
10913	30/09/1999	30/09/2019	Development Bank of SA	15,25	-	-	-	-	
TOTAL ANNUITIES						807 942	9 363 331	3 889 040	5 474 291

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 9,068,863,517 as at 30 June 2024 compared to R 9,299,631,199 as at 31 May 2024.

Current to 30 days debt amounted to R 309,971,289 as at 30 June 2024 and has increased with R 23,532,496 compared to R 286,438,792 as at 31 May 2024.

31 to 60 days debt increased with R 3,527,735; 61 to 90 days increased with R 14,133,527 and 91 days and older debt as at 30 June 2024 amounted to R 8,401,874,946 and has decreased with R 271,961,440 compared to R 8,673,836,386 as at 31 May 2024.

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

Debtors age analysis per debtor type

Government Debt: R 92,609,916 (1%)

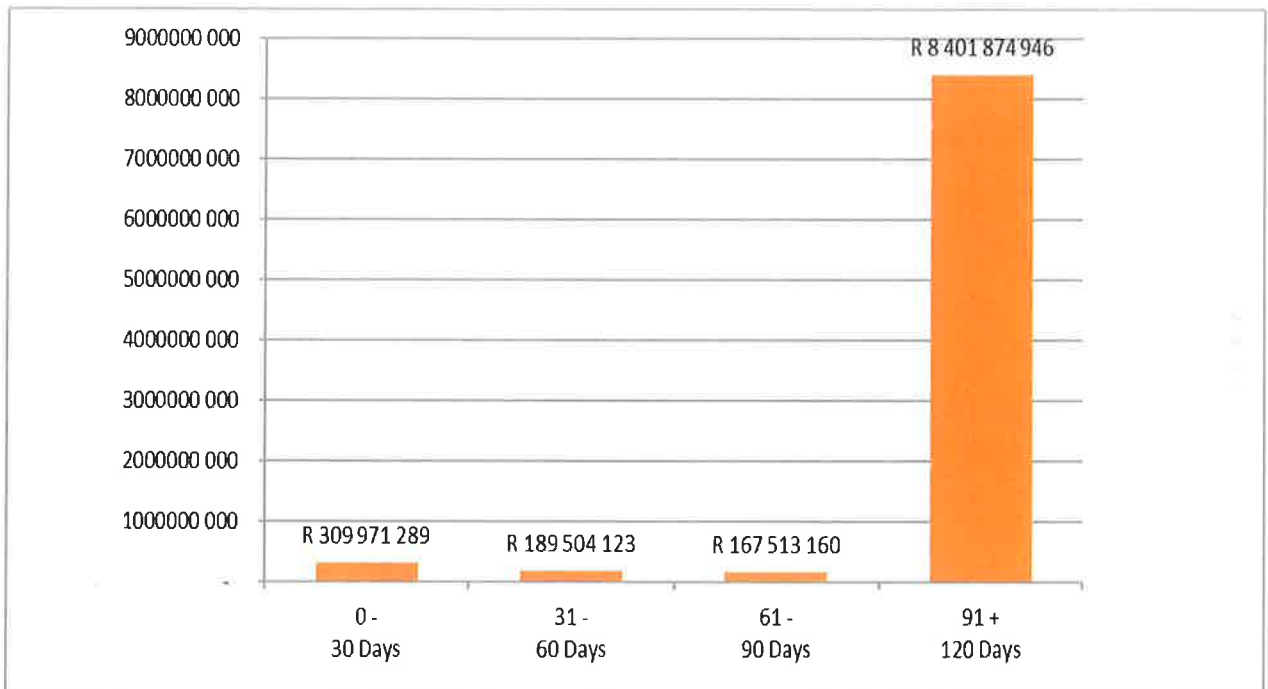
Business debtors: R 708,841,668 (8%)

Domestic debtors': R 8,267,411,933 (91%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 JUNE 2024

DEBTOR'S AGE ANALYSIS - 30 June 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					-
Water Tariffs	81 362 282	61 415 014	54 179 773	3 021 290 119	3 218 247 188
Electricity Tariffs	79 545 046	28 776 651	19 815 510	541 015 540	669 152 747
Rates (Property Rates)	35 606 303	14 584 655	11 572 084	445 007 460	506 770 502
Sewerage/ Sanitation	9 318 261	6 886 015	6 387 247	393 797 509	416 389 031
Refuse Removal Tariffs	17 907 250	13 784 866	13 092 779	798 994 550	843 779 444
Other	86 232 147	64 056 921	62 465 767	3 201 769 769	3 414 524 604
Total By Income Source	309 971 289	189 504 123	167 513 160	8 401 874 946	9 068 863 517
Debtors Age Analysis By Customer Group					
Government	27 462 038	5 893 179	2 702 802	56 551 897	92 609 916
Business	77 068 161	25 279 174	19 197 882	587 296 452	708 841 668
Households	205 441 089	158 331 770	145 612 476	7 758 026 598	8 267 411 933
Other					-
Total By Customer Group	309 971 289	189 504 123	167 513 160	8 401 874 946	9 068 863 517



Note: According to the Debtors Age Analysis, Household owes 91%, Business owes 8% and Government owes 1% of the total outstanding debt.

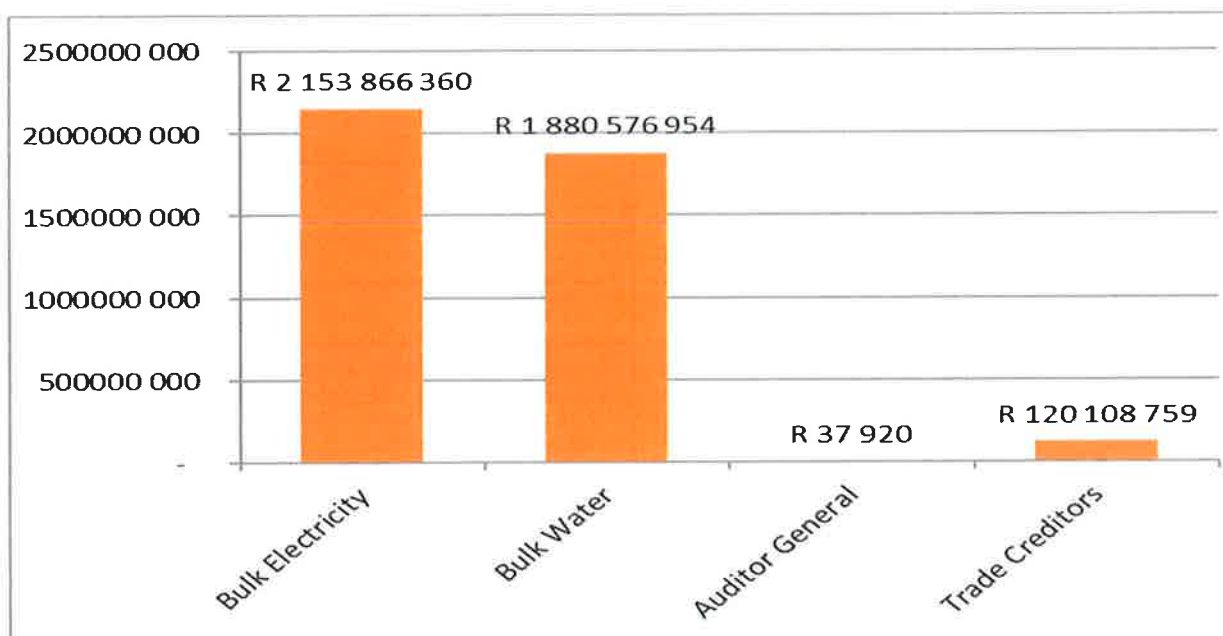
The Municipality should prioritise data cleansing to analyse the debtors on the debtors book, it is believed that some debtors might be deceased.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 4,155 billion as at 30 June 2024 compared with R 3,851 billion as at 31 May 2024 and has increased with R 304 million.

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 JUNE 2024

CREDITORS AGE ANALYSIS - 30 June 2024					
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	249 807 227		83 740 666	1 820 318 466	2 153 866 360
Bulk Water	139 918 137	61 379 814	58 987 861	1 620 291 142	1 880 576 954
Auditor General	37 900	20			37 920
Trade Creditors	8 060 183	9 070 156	105 299 349	(2 320 929)	120 108 759
Total	397 823 448	70 449 990	248 027 876	3 438 288 679	4 154 589 993



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R 2,154 billion followed by Midvaal with the total outstanding amount of R 1,881 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 June 2024 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 JUNE 2024

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June												
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months									
Municipality												
ABSA		-		daily call	yes	Variable		108 075	701	(103 618)	69 000	74 157
INVESTEC		-		daily call	yes	Variable		8 298	55	-		8 353
SANLAM		2yrs		Policy	yes	Variable	2024/08/01	12 094	-	-		12 094
FNB		12months		Long term	yes	Variable	2023/06/30	71	-	-		71
FNB		-		daily call	yes	Variable		25 344	169	-		25 513
NEDBANK												-
Municipality sub-total								153 882	924	(103 618)	69 000	120 188
Entities												
Entities sub-total								-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2							153 882	924	(103 618)	69 000	120 188

Note: The municipality started the beginning of the month with total investments of R 154 million and after investment made of R 69 million and withdrawals of R 104 million closed with an investment balance of R 120, 1 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 - M12 June

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		558 483	615 503	614 780	3 878	598 144	614 780	(16 636)	-2,7%	614 780
Energy Efficiency and Demand Side Management Grant		2 997	4 000	4 000	2 706	4 392	4 000	392	9,8%	4 000
Equitable Share		545 270	599 104	599 104	-	584 455	599 104	(14 649)	-2,4%	599 104
Expanded Public Works Programme Integrated Grant		2 181	3 512	2 789	-	2 763	2 789	(26)	-0,9%	2 789
Local Government Financial Management Grant		3 007	3 100	3 100	711	2 331	3 100	(769)	-24,8%	3 100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 028	5 787	5 787	461	4 204	5 787	(1 583)	-27,4%	5 787
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 037	1 418	1 181	638	1 199	1 181	18	1,5%	1 181
Capacity Building and Other Grants		1 037	1 418	1 181	638	1 199	1 181	18	1,5%	1 181
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	559 520	616 921	615 961	4 516	599 343	615 961	(16 618)	-2,7%	615 961
Capital Transfers and Grants										
National Government:		107 437	191 469	166 754	32 638	138 228	166 754	(28 527)	-17,1%	166 754
Integrated National Electrification Programme Grant		24 633	1 732	1 732	850	5 628	1 732	3 896	225,0%	1 732
Municipal Infrastructure Grant		62 977	109 945	95 230	20 585	85 842	95 230	(9 389)	-9,9%	95 230
Neighbourhood Development Partnership Grant		12 921	31 162	21 162	3 183	17 542	21 162	(3 620)	-17,1%	21 162
Water Services Infrastructure Grant		6 905	48 630	48 630	8 021	29 216	48 630	(19 414)	-39,9%	48 630
Provincial Government:		-	-	300	-	300	300	-	0,0%	300
Capacity Building and Other Grants		-	-	300	-	300	300	-	0,0%	300
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	6 872	6 872	-	6 872	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Diselela		-	-	-	6 872	6 872	-	6 872	-	-
Total Capital Transfers and Grants	5	107 437	191 469	167 054	39 511	145 400	167 054	(21 654)	-13,0%	167 054
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	666 957	808 390	783 015	44 026	744 743	783 015	(38 272)	-4,9%	783 015

Note: The table reflect the YTD actual revenue amounts to R 745 million, against the YTD budget of R 783 million as at 30 June 2024. 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 - M12 June

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		98 226	109 706	110 859	9 295	103 538	110 859	(7 321)	-6,6%	110 859
Energy Efficiency and Demand Side Management Grant		3 186	4 000	4 000	92	3 775	4 000	(225)	-5,6%	4 000
Equitable Share		77 894	93 855	95 644	7 588	88 822	95 644	(6 822)	-7,1%	95 644
Expanded Public Works Programme Integrated Grant		1 982	3 512	2 789	422	3 562	2 789	773	27,7%	2 789
Local Government Financial Management Grant		9 910	3 100	3 100	769	2 305	3 100	(795)	-25,6%	3 100
Municipal Disaster Relief Grant		141	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 113	5 239	5 326	424	5 074	5 326	(252)	-4,7%	5 326
Provincial Government:		1 374	3 308	3 308	293	2 692	3 308	(616)	-18,6%	3 308
Capacity Building and Other Grants		1 374	3 308	3 308	293	2 692	3 308	(616)	-18,6%	3 308
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		99 600	113 014	114 167	9 588	106 230	114 167	(7 937)	-7,0%	114 167
Capital expenditure of Transfers and Grants										
National Government:		77 727	191 469	191 382	44 291	150 862	191 382	(40 519)	-21,2%	191 382
Integrated National Electrification Programme Grant		23 032	1 732	6 163	-	5 328	6 163	(835)	-13,5%	6 163
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 455	109 945	115 427	26 073	86 561	115 427	(28 866)	-25,0%	115 427
Neighbourhood Development Partnership Grant		11 236	31 162	21 162	3 950	19 399	21 162	(1 763)	-8,3%	21 162
Water Services Infrastructure Grant		6 004	48 630	48 630	14 268	39 574	48 630	(9 056)	-18,6%	48 630
Provincial Government:		-	-	-	-	231	-	231	#DIV/0!	-
Capacity Building and Other Grants		-	-	-	-	231	-	231	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Ditsela		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		77 727	191 469	191 382	44 291	151 093	191 382	(40 289)	-21,1%	191 382
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177 327	304 483	305 548	53 879	257 323	305 548	(48 225)	-15,8%	305 548

Note: The table reflect the YTD actual expenditure incurred amounting to R 257 million against the YTD budget of R 306 million as at 30 June 2024.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 774 million spent as at 30 June 2024
- Council Remuneration – R 40 million spent as at 30 June 2024

TABLE 17: COUNCILORS AND EMPLOYEE BENEFIT

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		23 751	25 884	25 884	1 937	24 614	25 884	(1 269)	-5%	25 884
Pension and UIF Contributions		1 782	2 368	2 368	128	1 703	2 368	(665)	-28%	2 368
Medical Aid Contributions		–	19	19	–	–	19	(19)	-100%	19
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		2 867	3 013	4 924	295	4 751	4 924	(173)	-4%	4 924
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		8 511	10 303	10 303	688	8 770	10 303	(1 533)	-15%	10 303
Sub Total - Councillors		36 912	41 586	43 497	3 049	39 838	43 497	(3 659)	-8%	43 497
% increase	4		12,7%	17,8%						17,8%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 914	11 387	3 283	–	(6 350)	3 283	(9 633)	-293%	3 283
Pension and UIF Contributions		5	17	17	–	1	17	(16)	-94%	17
Medical Aid Contributions		33	53	53	–	–	53	(53)	-100%	53
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		192	1 438	909	–	–	909	(909)	-100%	909
Cellphone Allowance		–	222	222	–	–	222	(222)	-100%	222
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	8	37	–	17	37	(20)	-55%	37
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		2 144	13 124	4 521	–	(6 332)	4 521	(10 853)	-240%	4 521
% increase	4		512,2%	110,9%						110,9%
Other Municipal Staff										
Basic Salaries and Wages		439 677	486 850	465 200	41 733	500 739	465 200	35 539	8%	465 200
Pension and UIF Contributions		89 792	103 620	101 533	7 966	94 808	101 533	(6 724)	-7%	101 533
Medical Aid Contributions		39 568	46 423	46 004	3 630	42 325	46 004	(3 679)	-8%	46 004
Overtime		69 475	30 224	51 339	5 039	65 803	51 339	14 463	28%	51 339
Performance Bonus		33 962	40 102	39 709	2 615	35 330	39 709	(4 379)	-11%	39 709
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		1 450	1 486	2 003	131	1 635	2 003	(368)	-18%	2 003
Housing Allowances		6 312	8 525	8 360	537	6 311	8 360	(2 049)	-25%	8 360
Other benefits and allowances		18 977	40 503	37 634	2 655	22 641	37 634	(14 993)	-40%	37 634
Payments in lieu of leave		16 297	14 964	14 671	827	10 480	14 671	(4 191)	-29%	14 671
Long service awards		(1 095)	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		(19 722)	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		694 693	772 697	766 454	65 131	780 071	766 454	13 618	2%	766 454
% increase	4		11,2%	10,3%						10,3%
Total Parent Municipality		733 749	827 408	814 472	68 180	813 577	814 472	(895)	0%	814 472

Overtime

The total overtime budget for the 2023/24 financial year amounts to R 51, 3 million. The actual expenditure for the month ending 30 June 2024 amounted to R 5,04 million and Year to date actual expenditure amounted to R66 million which is 128% of the total budget.

OVERTIME 30 JUNE 2024

DEPARTMENT	Description	Budget/OpenBal	Curr Mth Expend	YTD Movement	Balance	% Exp
Public Safety	MS: OVERTIME - NON STRUCTURED	3 732 203	419 323	4 542 233 -	810 030	121.70
Community Services	MS: OVERTIME - NON STRUCTURED	2 135 017	336 232	1 752 267	382 750	82.07
Planning & human Settlement	MS: OVERTIME - NON STRUCTURED	9 065		3 860	5 205	42.58
SAC	MS: OVERTIME - NON STRUCTURED	917 250	16 028	1 105 440 -	188 190	120.51
Council General	MS: OVERTIME - NON STRUCTURED	264 916	5 107	99 668	165 248	37.62
Civil Engineering	MS: OVERTIME - NON STRUCTURED	1 039 985	45 663	941 834	98 151	90.56
Water	MS: OVERTIME - NON STRUCTURED	9 917 832	911 933	13 776 246 -	3 858 414	138.90
Electrical Engineering	MS: OVERTIME - NON STRUCTURED	1 178 147	107 395	1 476 372 -	298 225	125.31
Electrical	MS: OVERTIME - NON STRUCTURED	7 120 376	656 062	8 547 635 -	1 427 259	120.04
Corporate	MS: OVERTIME - NON STRUCTURED	731 382	88 187	1 011 557 -	280 175	138.30
Finance	MS: OVERTIME - NON STRUCTURED	3 509 755	553 374	5 827 878 -	2 318 123	166.04
Cleansing	MS: OVERTIME - NON STRUCTURED	10 590 067	1 014 044	13 830 907 -	3 240 840	130.60
Sewerage	MS: OVERTIME - NON STRUCTURED	9 902 309	885 176	12 619 869 -	2 717 560	127.44
Market	MS: OVERTIME - NON STRUCTURED	283 245		260 091	23 154	91.82
LED	MS: OVERTIME - NON STRUCTURED	7 566		6 728	838	88.91
		51 339 115	5 038 525	65 802 585 -	14 463 470	128%

Note: The cost of employment needs to be closely monitored specifically expenditure item like overtime to ensure that these costs remain within the allocated budget.

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M12 June 2024					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Property Rates	(38 570 720)	-7%	The property rates revenue was adjusted downwards with the adjustment budget to bring it in alignment with the current trend. However, the anticipated revenue has not yet been reached	The reconciliation between the valuation roll and the financial system is conducted on a monthly basis. Finance Department and Housing Development Department have devised a plan to fast track the correction of properties that are incorrectly zoned. This should improve the revenue on properties.
	Service Charges: Electricity	(98 850 755)	-9%	Less revenue billed on electricity than initially anticipated. The reduction on this line item can be attributed to illegal connections and customers converting to solar.	The municipality has appointed a service provider who will be installing Anti tempering meters in the households in order to reduce illegal connections. The work is expected to commence in July 2024. The budget on this line item was reduced during the Adjustment Budget.
	Service Charges: Refuse	(22 797 811)	-10%	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.
	Interest earned from Receivables	96 520 958	19%	The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.	The enhancement of revenue and increasing of payment rate should be accelerated, as the financial stability of the municipality is dependent on them.

2	Expenditure by Type				
	Contracted services	(168 069 725)	-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	(9 863 376)	-92%	The underspending is due to the reduction in capital portion on loan repayment, which reduces the finance costs, and the municipality has not taken any new loan. The interest on overdue accounts mainly on Eskom and Midvaal accounts also plays part on the underspending.	Journals and closing entries are still being processed to adequately account for all the financial transactions, which were incurred for the year ended 30 June 2024.
	Debt Impairment	(1 062 420 572)	-100%	Transactions for debt impairment have been done on the wrong Vote number. Journals will be done at year-end to correct the mistakes.	Journals have to be done to correct the mistakes.
	Operational Cost	(95 248 344)	-31%	Less spending due to cash flow challenges	
	Bulk Purchases	(430 340 024)		Expenditure is lower due to the outstanding Eskom invoices; it is difficult for the municipality to meet the obligation due to the cash flow challenges.	
	Inventory consumed	(170 538 670)		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.	
	Depreciation	(103 914 684)	-25%		

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,0%	10,5%	9,1%	0,0%	1,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		145,1%	-8,6%	502,7%	128,9%	502,7%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	38,3%	211,6%	6,1%	47,4%	6,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,1%	85,8%	1,4%	1,2%	1,4%
<u>Revenue Management</u>							
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	19,6%	19,9%	19,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,3%	13,2%	15,3%	11,8%	15,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,6%	10,7%	11,0%	0,0%	1,4%
<u>IDP regulation financial viability indicators</u>							
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 - M12 June

Month	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
R thousands									
Monthly expenditure performance trend									
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	32 673	32 673	115 735	83 062	71,8%	14%
January	6 996	19 289	19 289	6 503	6 503	135 024	128 521	95,2%	3%
February	6 996	19 289	16 367	31 087	31 087	151 390	120 303	79,5%	13%
March	6 996	19 289	16 367	2 047	2 047	167 757	165 710	98,8%	1%
April	6 996	19 289	16 367	10 743	10 743	184 124	173 380	94,2%	0
May	6 996	19 289	16 367	7 285	10 743	200 490	189 747	94,6%	0
June	6 996	19 289	11 891	48 651	48 651	212 382	163 730	77,1%	0
Total Capital expenditure	83 952	231 469	212 382	156 780					

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
- Annexure A: Progress on Municipal Debt Relief
- Annexure B: Collection Rate per Ward
- Annexure C: Summary of collections
- Annexure D: Credit Control actions
- Annexure E: Indigent report
- Annexure F: Financial Plan

SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		72 053	178 183	114 767	24 388	81 140	114 767	33 627	29,3%	114 767
Roads Infrastructure		23 808	43 685	36 525	7 397	32 770	36 525	3 755	10,3%	36 525
Roads		23 808	43 685	36 525	7 397	32 770	36 525	3 755	10,3%	36 525
Road Structures										
Road Furniture										
Capital Spares										
Stormwater Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		29 978	14 200	14 431	-	3 848	14 431	10 583	73,3%	14 431
Power Plants										
HV Substations		6 225	14 200	10 000	-	-	10 000	10 000	100,0%	10 000
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations										
MV Networks		21 362	-	4 431	-	3 848	4 431	583	13,2%	4 431
LV Networks		2 391	-	-	-	-	-	-		-
Capital Spares										
Water Supply Infrastructure		8 186	45 475	27 625	6 577	18 618	27 625	9 006	32,6%	27 625
Bulk Mains		6 660	19 000	23 167	6 358	13 441	23 167	9 727	42,0%	23 167
Distribution		1 526	26 475	4 457	219	5 177	4 457	(720)	-16,2%	4 457
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		6 584	39 352	9 128	3 636	7 496	9 128	1 633	17,9%	9 128
Pump Station		2 799	-	1 386	47	764	1 386	622	44,9%	1 386
Reticulation		2 688	8 935	-	-	-	-	-		-
Waste Water Treatment Works										
Outfall Sewers		-	19 000	5 182	3 416	4 505	5 182	676	13,1%	5 182
Toilet Facilities		1 097	11 418	2 560	173	2 225	2 560	335	13,1%	2 560
Capital Spares										
Solid Waste Infrastructure		3 496	35 471	27 059	6 777	18 409	27 059	8 650	32,0%	27 059
Landfill Sites										
Waste Transfer Stations		3 496	35 471	27 059	6 777	18 409	27 059	8 650	32,0%	27 059
Community Assets		2 950	7 000	8 956	2 535	6 939	8 956	2 017	22,5%	8 956
Community Facilities		-	-	-	-	-	-	-		-

Sport and Recreation Facilities		2 950	7 000	8 956	2 535	6 939	8 956	2 017	22,5%	8 956
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		2 950	7 000	8 956	2 535	6 939	8 956	2 017	22,5%	8 956
Computer Equipment		-	8 000	5 600	2 032	3 220	5 600	2 380	42,5%	5 600
Computer Equipment		-	8 000	5 600	2 032	3 220	5 600	2 380	42,5%	5 600
Furniture and Office Equipment		0	1 800	800	33	71	800	729	91,1%	800
Furniture and Office Equipment		0	1 800	800	33	71	800	729	91,1%	800
Machinery and Equipment		-	1 000	500	222	323	500	177	35,3%	500
Machinery and Equipment		-	1 000	500	222	323	500	177	35,3%	500
Transport Assets		7	4 543	30 171	2 073	26 452	30 171	3 719	12,3%	30 171
Transport Assets		7	4 543	30 171	2 073	26 452	30 171	3 719	12,3%	30 171
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	75 010	200 526	160 795	31 283	118 146	160 795	42 649	26,5%	160 795

SUPPORTING TABLE SC13b

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

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		3 055	19 526	9 731	4 159	9 905	9 731	(174)	-1,8%	9 731
Electrical Infrastructure		3 055	5 206	5 206	2 487	4 394	5 206	813	15,6%	5 206
Power Plants								-		
HV Substations		1 670	1 732	1 732	-	1 481	1 732	251	14,5%	1 732
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		1 385	3 474	3 474	2 487	2 913	3 474	561	16,2%	3 474
Sanitation Infrastructure		-	14 320	4 525	1 672	5 511	4 525	(987)	-21,8%	4 525
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		-	14 320	4 525	1 672	5 511	4 525	(987)	-21,8%	4 525
Total Capital Expenditure on renewal of existing assets	1	3 055	19 526	9 731	4 159	9 905	9 731	(174)	-1,8%	9 731

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		106 663	196 887	231 179	32 040	199 283	231 179	31 896	13,8%	231 179
Roads Infrastructure		18 695	56 998	79 792	2 690	69 575	79 792	10 217	12,8%	79 792
Roads		18 070	56 065	79 034	2 506	69 053	79 034	9 981	12,6%	79 034
Road Structures								-		
Road Furniture		625	933	758	184	523	758	236	31,1%	758
Capital Spares								-		
Storm water Infrastructure		-	10 000	10 000	300	2 397	10 000	7 603	76,0%	10 000
Drainage Collection		-	10 000	10 000	300	2 397	10 000	7 603	76,0%	10 000
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		72 297	91 719	97 219	26 196	98 967	97 219	(1 748)	-1,8%	97 219
MV Substations		261	823	823	-	-	823	823	100,0%	823
MV Switching Stations		165	122	122	-	-	122	122	100,0%	122
MV Networks								-		
LV Networks		71 871	90 774	96 274	26 196	98 967	96 274	(2 693)	-2,8%	96 274
Capital Spares								-		
Water Supply Infrastructure		11 580	16 679	19 679	1 560	15 000	19 679	4 679	23,8%	19 679
Dams and Weirs								-		
Boreholes								-		
Reservoirs		1 044	3 697	3 697	185	1 605	3 697	2 092	56,6%	3 697
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		10 536	12 982	15 982	1 375	13 396	15 982	2 586	16,2%	15 982
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		4 091	21 490	24 489	1 295	13 343	24 489	11 146	45,5%	24 489
Pump Station								-		
Reticulation		2 716	11 281	14 279	1 295	11 432	14 279	2 848	19,9%	14 279
Waste Water Treatment Works		1 375	10 210	10 210	-	1 912	10 210	8 298	81,3%	10 210
Community Assets		5 742	18 730	19 421	2 473	9 797	19 421	9 625	49,6%	19 421
Community Facilities		3 113	10 612	11 588	2 213	6 537	11 588	5 051	43,6%	11 588

Museums	81	1 064	564	-	22	564	542	96,1%	564	
Galleries										
Theatres										
Libraries	619	1 911	3 092	44	1 263	3 092	1 829	59,1%	3 092	
Cemeteries/Crematoria	2 253	6 030	6 130	1 988	4 763	6 130	1 367	22,3%	6 130	
Police										
Parks										
Public Open Space	-	130	30	13	13	30	17	58,3%	30	
Nature Reserves	104	729	739	91	214	739	525	71,1%	739	
Public Ablution Facilities										
Markets	55	748	1 032	68	262	1 032	770	74,6%	1 032	
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	2 630	8 119	7 834	260	3 260	7 834	4 574	58,4%	7 834	
Indoor Facilities	1 359	2 505	2 305	13	306	2 305	1 999	86,7%	2 305	
Outdoor Facilities	1 271	5 614	5 529	247	2 953	5 529	2 575	46,6%	5 529	
Capital Spares										
Heritage assets	136	199	99	-	38	99	61	61,9%	99	
Monuments										
Historic Buildings										
Works of Art	-	-	-	-	-	-	-			
Conservation Areas	136	199	99	-	38	99	61	61,9%	99	
Other Heritage										
Investment properties	-	-	-	-	-	-	-		-	
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets	4 604	10 626	9 357	415	2 247	9 357	7 111	76,0%	9 357	
Operational Buildings	4 604	10 626	9 357	415	2 247	9 357	7 111	76,0%	9 357	
Municipal Offices	4 576	10 566	9 307	415	2 216	9 307	7 091	76,2%	9 307	
Pay/Enquiry Points										
Building Plan Offices										
Workshops	28	51	41	-	30	41	11	26,4%	41	
Yards										
Stores	-	10	10	-	1	10	9	92,7%	10	
Intangible Assets	5 072	4 563	4 541	75	3 430	4 541	1 112	24,5%	4 541	
Servitudes										
Licences and Rights	5 072	4 563	4 541	75	3 430	4 541	1 112	24,5%	4 541	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	5 072	4 563	4 541	75	3 430	4 541	1 112	24,5%	4 541	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	1 847	4 300	4 385	200	831	4 385	3 554	81,0%	4 385	
Computer Equipment	1 847	4 300	4 385	200	831	4 385	3 554	81,0%	4 385	
Furniture and Office Equipment	2 356	3 068	3 375	887	2 437	3 375	938	27,8%	3 375	
Furniture and Office Equipment	2 356	3 068	3 375	887	2 437	3 375	938	27,8%	3 375	
Machinery and Equipment	10 911	25 639	26 343	1 357	11 503	26 343	14 841	56,3%	26 343	
Machinery and Equipment	10 911	25 639	26 343	1 357	11 503	26 343	14 841	56,3%	26 343	
Transport Assets	194	14 390	2 464	-	31	2 464	2 433	98,7%	2 464	
Transport Assets	194	14 390	2 464	-	31	2 464	2 433	98,7%	2 464	
Total Repairs and Maintenance Expenditure	1	137 526	278 402	301 165	37 447	229 596	301 165	71 569	23,8%	301 165

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	322 692	322 692	-	247 189	322 692	75 503	23,4%	322 692
Roads Infrastructure		-	96 260	103 260	-	79 756	103 260	23 504	22,8%	103 260
Roads		-	96 260	103 260	-	79 756	103 260	23 504	22,8%	103 260
Electrical Infrastructure		-	59 997	59 997	-	45 203	59 997	14 794	24,7%	59 997
MV Networks		-	59 997	59 997	-	45 203	59 997	14 794	24,7%	59 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	93 480	78 480	-	57 469	78 480	21 011	26,8%	78 480
Distribution		-	93 480	78 480	-	57 469	78 480	21 011	26,8%	78 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	72 956	80 956	-	64 761	80 956	16 195	20,0%	80 956
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	72 956	80 956	-	64 761	80 956	16 195	20,0%	80 956
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Other assets		136 154	79 263	79 263	-	63 986	79 263	15 276	19,3%	79 263
Operational Buildings		136 154	79 263	79 263	-	63 986	79 263	15 276	19,3%	79 263
Municipal Offices		136 154	79 263	79 263	-	63 986	79 263	15 276	19,3%	79 263
Computer Equipment		-	1 763	1 763	-	1 089	1 763	674	38,2%	1 763
Computer Equipment		-	1 763	1 763	-	1 089	1 763	674	38,2%	1 763
Furniture and Office Equipment		3 651	2 617	2 617	-	1 234	2 617	1 383	52,9%	2 617
Furniture and Office Equipment		3 651	2 617	2 617	-	1 234	2 617	1 383	52,9%	2 617
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		243 149	33 666	13 666	-	2 588	13 666	11 078	81,1%	13 666
Transport Assets		243 149	33 666	13 666	-	2 588	13 666	11 078	81,1%	13 666
Total Depreciation	1	382 953	440 000	420 000	-	316 085	420 000	103 915	24,7%	420 000

SUPPORTING TABLE SC13e

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

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		1 542	11 418	37 088	12 204	26 660	37 088	10 428	28,1%	37 088
Water Supply Infrastructure		1 542	11 418	37 088	12 204	26 660	37 088	10 428	28,1%	37 088
Dams and Weirs								-		
Boreholes								-		
Reservoirs		1 542	11 418	37 088	12 204	26 660	37 088	10 428	28,1%	37 088
Community Assets		4 345	-	3 067	1 006	2 069	3 067	999	32,6%	3 067
Community Facilities		4 345	-	3 067	1 006	2 069	3 067	999	32,6%	3 067
Markets		4 345	-	3 067	1 006	2 069	3 067	999	32,6%	3 067
Other assets		-	-	1 700	-	-	1 700	1 700	100,0%	1 700
Operational Buildings		-	-	1 700	-	-	1 700	1 700	100,0%	1 700
Capital Spares		-	-	1 700	-	-	1 700	1 700	100,0%	1 700
Total Capital Expenditure on upgrading of existing assets	1	5 887	11 418	41 856	13 209	28 729	41 856	13 127	31,4%	41 856

Progress on Municipal Debt Relief

**CITY OF MATLOSANA MONTHLY
MONITORING PLAN 30 JUNE 2024**

Monthly Compliance Check List		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 – <small>(current account for the purpose of this exercise means the account for a single month's consumption):</small>			
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)?	TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org	No	The municipality held a meeting on the 6 th of March 2024 with the CEO of Midvaal to revise the current payment plan to a more affordable one. However, partial payments were made as per the current arrangement.
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 https://iguploadportal.treasury.gov.za?	J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org	Yes	Midvaal was partially paid and proof was uploaded.
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 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.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)?	TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org	No	Due to under collection, The CoM fell short of payments made, but since we have PER who deals with Financial Recovery Plan there is a slightly progress on spending.
6.3.5	- 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 https://iguploadportal.treasury.gov.za?	J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org	Yes	

	<p>- 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 41(2) MFMA statement of Eskom?</p>	<p>jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p>	
6,4	Compliance with a funded MTREF –		
6.4.1	<p>- Has the municipality tabled and adopted a funded 2023/24 MTREF aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>No</p> <p>The funding plan was revised during the adjustment budget and the progress on the Funding Plan is submitted on monthly basis however there is not much progress on the Funding Plan.</p> <p>C4 attached as POE</p>
6.4.2	<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>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p>
6.4.3	<p>- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) 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 60 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>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>No</p> <p>The municipality made provision for debt impairment in line with the budgeted expected collection rate for the original budget. This was reviewed during the adjustment budget</p>
6.4.4	<p>- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?</p> <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>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p> <p>The figures is based on the 2021/22 audit outcome and take into consideration the budgeted capital acquisitions for the 2023/24 year.</p>

6.4.6	<p>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)?</p> <p>- 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 <i>(For example higher winter Eskom tariffs, lower January collection rates, etc.?)</i></p>	<p>osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p> <p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p>	<p>Adjustment Budget. It will be monitored strictly on a monthly progress. MMC's committed at Mayoral Committee to monitor the progress closely.</p> <p>The A7 is currently projecting 12 equal amounts, so this will be corrected on the next MTREF budget 2024/2025 after implementing the BMM.</p>
6.5	<p>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?</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>No</p>	<p>Tariff tool and Draft Budget were tabled and adopted on the 25 June 2024 for 2024/2025 MTREF</p>
6.6	<p>Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its <i>by-laws and budget related policies</i> that:</p>			
6.6.1	<p>- 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?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>Yes</p>	<p>The current bill allocation is not aligned to Circular 124. The Customer Care, Credit Control and Debt Collection Policy will be reviewed to correct this.</p>
6.6.2	<p>- 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?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9040</p>	<p>Yes</p>	<p>The 80/20 is applied to defaulting consumers as per credit control policy</p>
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>Yes</p>	<p>As per credit control policy</p>

6.6.4	<p><i>ensure a minimum supply of waste water.</i></p> <p>- 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?</p> <p><i>Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF'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 nsathege@klerksdorp.org	No	The municipality is planning to constantly monitor and restrict the indigents who are defaulting. A list of indigent customers who are still on conventional was sent to Electrical Department to install prepaid meters.
6.6				
6.7	Maintain a minimum average quarterly collection of property rates and services charges –			
6.7.1	<p>- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection 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?</p>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org	No	<p>For the current month the municipality achieved a collection rate of 61%. The following are the reasons for non-achievement:</p> <ul style="list-style-type: none"> • Unresolved disputes • Challenges in Eskom supplied areas • Intimidations at the town ships • Most of the customers are not responding after disconnection due to Solar and borehole • Data cleansing needs to be done • 1200 stolen meters in Jouberton
6.7.2	<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> <p>- 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 –</p> <p>* 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</p>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org	No	Municipality has targeted all areas that Municipality is servicing for electricity.
6.7.2.1			Yes	

	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 nsathege@klerksdorp.org	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 and the reason(s) for the failure?	TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org	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?	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org	No	Council has approved the project for the installation of smart pre-paid meter, however the installation will start in the new financial year (2024/2025).		
6.7.4	- 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?	J Pilusa (Acting Director Technical) 018 487 8023/072 313 4253 ipelesane@klerksdorp.org	No			
6.7.5	- 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?	TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	Yes	C schedule		
6.8	Municipality's Completeness of the revenue base –					

6.8.1	<p>N Kegakiliwe (Assistant Director Revenue Management) 018 487 8046/083 254 6573 nkegakiliwe@klerksdorp.org O Kgoete (Deputy Director Income and Expenditure) 018 487 8043/072 781 2082 okgoete@klerksdorp.org</p>	Yes	<p>1. The approved GVR was loaded into the municipal financial system (Solar). Status: Was done - Was Implemented from the 01st July 2020 until 30th June 2025.</p> <p>2. All SV's (SV01-SV04) are implemented into the financial system. Status: Was done, SV01: Implemented on the 01st July 2021. SV02: Implemented on the 01st July 2022. SV03: Implemented on the 01st July 2023. - Seven (7) Objections were received and outcome was communicated to the property owners by the Municipal Valuer. - Out of Seven (7) objections, we received two (2) Appeals, - Those Two (2) Appeals were dealt with by Appeal Board on the 05th March 2024, Appeal board outcome was implemented. SV04: Status: The roll had 2830 entries, - Inspection: closed on the 30th June 2024. - Advert Newspaper: 11 and 18 April 2024 - Promulgation: 23 and 30 April 2024 - Section 49: will be sent to affected property owners, the challenge is that SAPO is under business rescue/administration and in-effective to deliver letters. Alternatively, we are communicating with the Speakers office to assist with the delivery of those letters through ward councillors and ward committees. - Objections: 8 objections were received and sent to the Municipal Valuer for respond.</p>
			<p>- 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 supplementary valuer and demonstrated the steps taken to correct the variances identified?</p>

				<p>3. Variance on the Reconciliation are addressed as follows:</p> <ul style="list-style-type: none"> -Reconciliation will be done monthly and variances identified will be addressed accordingly. <p>Status: In progress</p> <p>Monthly report will be submitted to Budget Office (Naledi, Meiti and Lesego) for Upload on the portal.</p> <p>+/- 90% variances are addressed and +/- 10% variance will be dealt with as soon as the below are addressed.</p> <ul style="list-style-type: none"> -The last report sent to Budget was May 2024. - June 2024 report (BP752) was sent to the Municipal Valuer to identify the variance in category, size and market value. A date with the Municipal Valuer will be arranged to clear variance between GVR and MFS. <p>Challenges</p> <p>About 978 stands that needs to be addressed on various townships</p> <p>Jouberton Kanana Khuma Alabama Tigane</p> <p>Main because of the following reasons:</p> <ol style="list-style-type: none"> 1.Stands are not yet allocated to the beneficiaries 2.Stands that needs to be de-activated have meter/s installed on it (Verification of meters needs to be done and meter/s be transferred to the correct stand. 3.Duplicate stands that needs Planning and Human settlement to verify. 4.Occupation certificates and Valuation certificates are sent to the Municipal Valuer to ensure that all properties are updated and billed accurately.
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					Status: Done on monthly basis -Both lists of Occupation Certificates and Valuation Certificates from Planning and Human settlement are received monthly until the end of June 2024.
6.8.2	<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 https://iguploadportal.treasury.gov.za?</p>	<p>N Kegakilwe (Assistant Director Revenue Management) 018 487 8046/083 254 6573 nkegakilwe@klerksdorp.org O Kgoete (Deputy Director Income and Expenditure) 018 487 8043/072 781 2082 okgoete@klerksdorp.org</p>	Yes		
6.9	<p>Monitor and report on implementation –</p>				
6.9.1	<p>- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No		BTO identifies votes and line items that are underperforming on a monthly basis and alerts directorates. The Budget Steering Committee also monitors performance and enforce accountability on directors to address the variances on the budgets.
6.9.2	<p>- If progress is slow in terms of paragraph 6.8.3, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No		Municipality has resuscitated the MSCOA Steering Committee which seats monthly to address any MSCOA issues. The draft MSCOA Roadmap was presented to the committee. Training is also planned with PT.
6.9.3	<p>- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?</p>	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Yes		Two Provincial Exco Representatives started on 1 February 2024 to ensure the implementation of FRP.
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>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	No		The monthly progress report is submitted by Provincial Exco Representatives to Provincial Treasury, then Provincial Treasury submit report to National Treasury.
	<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>				

6.11	<p>Note - If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</p> <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>T Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No	There are currently no plans to borrow any money.
6.12	<p>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</p> <p>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
6.12.1	<p>- 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?</p>	<p>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	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.
6.12.2	<p>- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.1.1.1) 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?</p>	<p>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	No	Due to cash flow issues, it is not yet possible to entirely pay Eskom and Midval in full.
	<p>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.</p>			
6.13	<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 aligning to its MFMA s.71 statement collected revenue.</p> <p>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 of the Accountant General issued for Municipal Debt Relief to date?</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>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Yes	Not yet applicable. The write-off will only be implemented after 12 months as per NT guidelines.
6.14	<p>'NERSA License - has the municipality during the month failed to comply with any condition if the Municipal Debt Relief?</p>	<p>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p>	Yes	The current month bill was not paid in full.

Bagatine Choche (Acting MM) 018 487 8012
bchoche@klerksdorp.org

Note: By applying for Municipal Debt Relief as set out in paragraph 1 of the M&A (incubator no. 124) the council of a municipality that during the duration of the Municipal Debt Relief programme has to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 18 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006).

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 held on a monthly basis and also reported to Provincial Treasury 10 days after month end.

Approval of information and of the compliance report to be submitted to PT/NT on 14 June 2024



T. SEKGALA

ACTING CHIEF FINANCIAL OFFICER



L. SEAMETSO

MUNICIPAL MANAGER



S. MONDLANE
SPEAKER OF COUNCIL



F. MAHLOPHE
EXECUTIVE MAYOR

MMC: FINANCE

ANNEXURE B: Collection Rate per Ward

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

Average collection rate (MFMA Circular 124 condition 6.7)

MAY 2024 JUNE 2024

Total average collection	Previous Month actual Collection %	Current Month actual collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
1. The total average collection of all revenue excluding Equitable Share and conditional grants	0,58	47%	151 590 067	56%	49%	57%	52%
1A. The total average collection of all revenue in 1. above - excluding the Eskom supply areas	0,71	55%	91 900 096	62%	64%	65%	61%
2. The total average collection of municipal property rates	0,85	85%	5 479 390	81%	84%	82%	82%
3. The total average collection of Electricity	1,09	74%	17 924 636	76%	82%	106%	80%
4. The total average collection of Water	0,43	38%	39 379 840	50%	37%	60%	42%
5. The total average collection of Wastewater	0,50	43%	6 861 442	55%	53%	47%	17%
4. The total average collection of Solid Waste	0,37	33%	10 808 540	41%	37%	35%	38%
4. The total average collection of VAT	0,67	49%	12 442 731	64%	50%	67%	17%
4. The total average collection of Interest	0,04	4%	55 279 747	5%	5%	4%	1%
4. The total average collection of Sundries	0,55	21%	3 413 641	11%	9%	12%	12%

MFMA Circular 124 - condition 6.7.2

COLLECTION RATE - per ward - rates and per service - (Month YYYY) **Note: the municipality to add rows below to facilitate reporting on all wards within the demarcation

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 %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
Ward 1		29%	4 724 991,15	1 416 802,68	30%	3 308 388	42%	40%	31%	38%
Property Rates Tax		77%	361 636,18	327 514,05	91%	34 122	35%	106%	81%	94%
Electricity	Eskom Supplied	83%	793 607,49	570 503,41	72%	223 104	77%	95%	84%	87%
Water		22%	1 381 252,96	418 784,81	30%	962 468	74%	39%	25%	36%
Refuse		10%	406 574,14	37 467,95	9%	369 106	19%	11%	11%	17%
Waste Water		16%	239 478,64	31 725,03	13%	207 754	21%	15%	15%	22%
VAT		35%	-	-	0%	0	67%	44%	38%	44%
Sundries		34%	20 199,30	3 036,47	15%	17 163	2%	5%	4%	22%
Interest		2%	1 522 242,45	27 570,96	2%	1 494 671	27%	7%	3%	2%
Ward 2		5%	2 576 085,24	28 466,44	1%	2 547 619	11%	3%	3%	10%
Property Rates Tax		4%	42 917,68	2 833,62	7%	40 084	0%	3%	6%	7%
Electricity	Partial Eskom and Municipal Supplied	0%	4 303,11	414,24	10%	3 889	0%	0%	0%	7%
Water		4%	1 029 612,63	14 822,15	1%	1 014 790	3%	3%	3%	3%
Refuse		12%	252 044,88	5 173,02	2%	246 872	11%	4%	5%	14%
Waste Water		23%	143 849,01	2 330,10	2%	141 519	40%	26%	7%	3%
VAT		8%	-	-	0%	0	22%	5%	5%	17%
Sundries		0%	-	165,55	0%	-166	0%	1%	0%	1%
Interest		1%	1 103 357,93	2 727,76	0%	1 100 630	-5%	0%	1%	1%
Ward 3		37%	3 368 739,26	1 204 107,99	36%	2 164 631	23%	40%	40%	37%
Property Rates Tax		61%	382 817,43	215 623,36	56%	167 194	17%	68%	63%	37%
Electricity	Municipal supplied	47%	709 869,29	380 160,52	54%	329 709	51%	65%	66%	49%
Water		38%	1 024 881,50	400 934,15	39%	623 947	48%	48%	47%	40%
Refuse		46%	194 201,26	78 784,52	41%	115 417	48%	44%	55%	48%
Waste Water		44%	232 723,01	86 779,87	37%	145 943	45%	48%	45%	48%
VAT		38%	-	-	0%	0	59%	38%	42%	38%
Sundries		320%	55 846,28	18 015,14	32%	37 831	5%	4%	8%	54%
Interest		3%	768 400,50	23 810,43	3%	744 590	7%	6%	6%	3%
Ward 4		6%	7 571 799,49	503 890,84	7%	7 067 909	10%	8%	4%	5%
Property Rates Tax		12%	177 215,47	59 203,49	33%	118 012	6%	143%	14%	19%
Electricity	Municipal supplied	17%	834 720,84	110 020,10	13%	724 701	9%	13%	9%	15%
Water		7%	2 212 367,06	225 593,67	10%	1 986 773	5%	5%	6%	9%
Refuse		7%	780 836,65	41 566,87	5%	739 270	4%	4%	5%	9%
Waste Water		7%	378 503,84	32 382,02	9%	346 122	4%	5%	5%	7%
VAT		6%	-	-	0%	0	14%	4%	4%	5%
Sundries		120%	165 795,86	12 939,13	8%	152 857	1%	1%	1%	17%
Interest		1%	3 022 359,77	22 185,55	1%	3 000 174	0%	6%	0%	1%
Ward 5		5%	3 307 829,09	94 861,93	3%	3 212 967	2%	5%	4%	4%
Property Rates Tax		21%	33 472,63	6 459,92	19%	27 013	2%	14%	18%	20%
Electricity	Municipal supplied	18%	273 876,47	44 740,12	16%	229 136	16%	23%	19%	17%
Water		5%	1 219 537,86	26 447,38	2%	1 193 090	5%	4%	3%	8%
Refuse		5%	233 133,30	8 772,25	4%	224 361	7%	3%	4%	4%
Waste Water		13%	125 219,86	3 647,04	3%	121 573	5%	9%	5%	5%
VAT		7%	-	-	0%	0	3%	6%	5%	6%
Sundries		43%	5 360,93	550,97	10%	4 810	1%	5%	1%	18%
Interest		0%	1 417 228,04	4 244,25	0%	1 412 984	1%	1%	1%	1%
Ward 6		4%	4 657 378,64	190 720,19	4%	4 466 658	4%	4%	4%	3%
Property Rates Tax		11%	110 559,00	43 426,15	39%	67 133	16%	42%	40%	40%
Electricity	Municipal supplied	4%	425 702,09	56 994,83	13%	368 707	17%	12%	11%	14%
Water		0%	1 671 378,28	51 101,90	3%	1 620 276	5%	3%	4%	8%
Refuse		44%	382 863,06	20 608,55	5%	362 255	5%	5%	5%	5%
Waste Water		0%	185 278,97	12 662,57	7%	172 616	10%	7%	6%	8%
VAT		3%	-	-	0%	0	6%	4%	3%	4%
Sundries		4%	12 316,01	1 351,88	11%	10 964	1%	1%	0%	23%
Interest		6%	1 869 281,23	4 574,30	0%	1 864 707	1%	0%	0%	2%
Ward 7		8%	2 937 593,26	143 559,06	5%	2 794 034	6%	6%	6%	7%
Property Rates Tax		15%	105 068,61	20 212,41	19%	84 856	8%	15%	18%	19%
Electricity	Municipal supplied	10%	271 152,60	41 163,14	15%	229 989	10%	12%	16%	18%
Water		13%	1 062 062,11	56 404,27	5%	1 005 658	7%	7%	7%	11%
Refuse		1%	200 034,83	13 566,09	7%	186 469	7%	8%	8%	10%
Waste Water		21%	96 473,20	7 234,27	7%	89 239	7%	22%	8%	4%
VAT		0%	-	-	0%	0	6%	7%	7%	8%
Sundries		11%	2 441,23	961,01	39%	1 480	1%	5%	5%	11%
Interest		10%	1 200 360,68	4 017,87	0%	1 196 343	3%	1%	1%	2%

Ward 8		22%	3 568 087,98	543 626,81	15%	3 024 461	64%	18%	22%	19%
Property Rates Tax		25%	239 692,27	64 152,06	27%	175 540	12%	29%	38%	40%
Electricity	Municipal supplied	32%	577 116,89	206 910,69	36%	370 206	50%	32%	59%	31%
Water		34%	1 208 226,97	184 260,19	15%	1 023 967	28%	20%	22%	18%
Refuse		5%	258 549,84	46 118,95	18%	212 431	32%	23%	27%	22%
Waste Water		18%	165 324,45	21 565,37	13%	143 759	21%	29%	26%	20%
VAT		1816%	-	-	0%	0	68%	20%	70%	21%
Sundries		22%	2 493,73	3 924,11	157%	-1 430	8%	6%	3%	3%
Interest		24%	1 116 683,83	16 695,44	1%	1 099 988	8%	2%	7%	5%
Ward 9		5%	3 266 216,21	297 835,36	9%	2 968 381	69%	50%	5%	9%
Property Rates Tax		8%	70 744,62	48 296,62	66%	23 948	27%	30%	25%	48%
Electricity	Municipal supplied	9%	313 244,09	80 031,07	26%	233 213	23%	19%	20%	22%
Water		16%	1 161 915,31	86 953,51	7%	1 074 962	5%	4%	4%	7%
Refuse		1%	223 793,16	21 655,02	10%	202 138	9%	6%	6%	9%
Waste Water		50%	95 486,73	11 400,26	12%	84 086	10%	7%	6%	11%
VAT		0%	-	-	0%	0	72%	6%	6%	8%
Sundries		8%	56 366,13	3 891,80	7%	52 474	0%	3%	3%	8%
Interest		8%	1 345 166,16	47 607,08	4%	1 297 559	4%	0%	0%	3%
Ward 10		17%	2 365 171,72	234 700,30	10%	2 130 471	73%	12%	12%	14%
Property Rates Tax		19%	127 570,79	17 574,50	14%	109 996	7%	10%	20%	17%
Electricity	Municipal supplied	32%	327 367,68	92 945,82	28%	234 422	37%	25%	30%	38%
Water		60%	796 989,51	88 600,05	11%	708 389	21%	13%	14%	13%
Refuse		1%	153 311,72	14 260,63	9%	139 051	28%	14%	11%	13%
Waste Water		15%	83 132,04	12 054,56	15%	71 077	23%	13%	12%	19%
VAT		162%	-	-	0%	0	73%	15%	14%	19%
Sundries		14%	19 784,61	1 158,40	6%	18 626	5%	4%	3%	17%
Interest		24%	857 015,38	8 106,25	1%	848 909	4%	1%	1%	1%
Ward 11		18%	2 973 263,39	734 056,44	25%	2 239 207	57%	20%	15%	22%
Property Rates Tax		30%	144 903,87	172 380,79	84%	22 523	9%	46%	43%	70%
Electricity	Municipal supplied	26%	484 060,82	214 979,74	44%	269 081	45%	38%	38%	34%
Water		26%	981 654,63	284 797,26	29%	696 857	29%	21%	16%	24%
Refuse		1%	193 634,46	28 421,50	15%	165 213	24%	17%	14%	17%
Waste Water		101%	161 704,44	47 453,80	29%	114 251	45%	37%	16%	24%
VAT		687%	-	-	0%	0	78%	23%	18%	21%
Sundries		22%	1 310,17	1 807,21	138%	-497	6%	4%	2%	231%
Interest		22%	1 005 995,00	34 216,15	3%	971 779	5%	4%	1%	3%
Ward 12		2%	7 465 487,63	136 316,22	2%	7 329 171	67%	6%	2%	2%
Property Rates Tax		4%	78 685,04	2 773,47	4%	75 912	1%	207%	4%	4%
Electricity	Municipal supplied	2%	683 145,91	40 649,33	6%	642 497	3%	3%	4%	4%
Water		3%	2 533 100,68	46 563,16	2%	2 486 538	2%	3%	2%	2%
Refuse		3%	650 499,39	32 342,96	3%	618 156	2%	3%	3%	3%
Waste Water		3%	273 002,28	5 824,99	2%	267 177	2%	3%	2%	2%
VAT		2%	-	-	0%	0	70%	3%	2%	2%
Sundries		0%	1 333,93	1 333,93	0%	-1 334	0%	2%	0%	988%
Interest		0%	3 247 054,33	6 828,37	0%	3 240 226	2%	4%	0%	0%
Ward 13		7%	3 299 505,57	110 173,93	3%	3 189 332	6%	6%	5%	6%
Property Rates Tax		10%	68 040,89	3 336,92	5%	64 704	2%	13%	13%	8%
Electricity	Municipal supplied	21%	317 976,94	58 136,00	18%	259 841	25%	18%	19%	19%
Water		8%	1 156 525,14	32 894,23	3%	1 123 631	8%	6%	5%	5%
Refuse		12%	235 340,95	8 607,58	4%	226 733	8%	6%	7%	6%
Waste Water		10%	128 499,60	4 026,52	3%	124 473	9%	20%	5%	5%
VAT		10%	-	-	0%	0	11%	8%	6%	7%
Sundries		675%	108,90	486,65	447%	-378	0%	1%	3%	402%
Interest		2%	1 393 015,15	2 686,03	0%	1 390 327	2%	1%	1%	1%
Ward 14		3%	3 713 755,99	57 002,61	2%	3 656 753	4%	4%	2%	2%
Property Rates Tax		4%	58 508,68	2 120,67	4%	56 388	7%	9%	4%	4%
Electricity	Municipal supplied	9%	282 598,60	16 447,88	6%	266 151	4%	9%	5%	6%
Water		4%	1 452 286,79	23 132,60	2%	1 429 154	7%	6%	2%	3%
Refuse		3%	263 505,08	7 241,01	3%	256 264	4%	2%	3%	3%
Waste Water		9%	135 899,15	2 779,79	2%	133 119	10%	8%	2%	4%
VAT		4%	-	-	0%	0	5%	5%	2%	3%
Sundries		208%	952,89	3 186,61	334%	-2 234	3%	3%	2%	293%
Interest		0%	1 520 004,80	2 094,09	0%	1 517 911	7%	0%	1%	0%
Ward 15		75%	8 600 439,85	6 943 432,71	81%	1 657 007	70%	83%	81%	80%
Property Rates Tax		79%	1 857 460,66	1 520 527,07	82%	336 934	72%	90%	83%	82%
Electricity	Municipal supplied	85%	3 126 143,87	2 975 549,60	95%	150 594	74%	98%	98%	90%
Water		69%	1 978 738,87	1 558 015,27	79%	420 724	88%	82%	83%	80%
Refuse		75%	432 484,43	326 504,91	75%	105 980	79%	85%	82%	80%
Waste Water		74%	489 458,27	345 842,73	71%	143 616	80%	84%	78%	74%
VAT		71%	-	-	0%	0	68%	78%	80%	77%
Sundries		312%	61 744,48	89 811,82	145%	-28 067	33%	13%	14%	19%
Interest		22%	654 409,28	127 181,31	19%	527 228	35%	26%	20%	19%
Ward 16		90%	8 541 809,87	6 545 650,00	77%	1 996 160	28%	89%	86%	83%
Property Rates Tax		95%	2 271 594,07	1 836 239,50	81%	435 355	85%	85%	89%	88%
Electricity	Municipal supplied	106%	2 474 580,11	1 932 851,49	78%	541 729	82%	97%	97%	94%
Water		91%	2 114 804,31	1 902 404,53	90%	212 400	90%	98%	93%	93%
Refuse		94%	496 222,22	393 661,87	79%	102 560	85%	91%	89%	89%
Waste Water		87%	499 762,04	370 914,24	74%	128 848	80%	88%	82%	82%
VAT		87%	-	-	0%	0	32%	85%	82%	87%
Sundries		31%	153 285,53	42 331,34	28%	110 954	29%	22%	24%	14%
Interest		16%	531 561,59	67 247,03	13%	464 315	21%	20%	14%	14%
Ward 17		106%	22 869 709,64	19 529 367,12	85%	3 340 343	54%	64%	200%	96%
Property Rates Tax		97%	7 199 976,32	6 508 936,01	90%	691 040	82%	93%	90%	95%
Electricity	Municipal supplied	114%	7 397 901,26	6 519 435,28	88%	878 466	73%	45%	-228%	105%
Water		95%	4 805 018,95	4 279 384,20	89%	525 635	98%	97%	121%	102%
Refuse		95%	820 705,20	685 391,29	84%	135 313	84%	90%	85%	96%
Waste Water		109%	897 344,66	857 106,95	96%	40 238	84%	90%	80%	94%
VAT		108%	-	-	0%	0	58%	53%	48%	56%
Sundries		23%	806 360,63	164 781,20	20%	641 579	27%	19%	33%	23%
Interest		42%	942 402,61	514 331,20	55%	428 071	29%	56%	34%	41%
Ward 18		71%	2 736 063,62	1 557 282,66	57%	1 178 781	12%	68%	73%	69%
Property Rates Tax		86%	737 206,19	529 633,71	72%	207 572	32%	104%	129%	84%
Electricity	Municipal supplied	70%	879 308,68	626 400,08	71%	252 909	76%	88%	83%	98%
Water		108%	268 763,60	189 123,53	70%	79 640	105%	77%	75%	91%
Refuse		6%	57 377,84	38 252,23	67%	19 126	85%	81%	71%	86%
Waste Water		85%	70 458,40	45 739,08	65%	24 719	69%	58%	50%	71%
VAT		19%	-	-	0%	0	20%	74%	70%	87%
Sundries		82%	28 539,43	11 576,84	41%	16 963	25%	10%	16%	17%
Interest		89%	694 409,48	116 557,19	17%	577 852	22%	7%	7%	10%
Ward 19		111%	52 505 013,52	41 358 379,57	77%	12 146 634	49%	89%	83%	89%
Property Rates Tax		80%	9 409 489,21	8 236 993,27	80%	1 172 506	79%	80%	79%	91%
Electricity	Municipal supplied	58%	33 285 083,11	24 291 645,25	73%	8 993 438	71%	100%	93%	95%
Water		132%	6 287 615,90	6 131 307,04	98%	156 309	81%	106%	78%	91%
Refuse		23%	1 679 509,88	1 225 263,45	73%	454 246	81%	83%	79%	79%
Waste Water		91%	2 196 768,63	1 177 539,30	54%	1 019 229	69%	69%	58%	56%
VAT		32%	-	-	0%	0	62%	91%	85%	102%
Sundries		98%	86 841,51	57 071,83	66%	29 770	26%	5%	30%	12%
Interest		123%	559 695,27	238 559,41	43%	321 136	31%	24%	21%	20%
Ward 20		5%	2 672 623,88	135 171,24	5%	2 537 453	3%	1%	-1%	4%
Property Rates Tax		8%	138 407,30	10 499,47	8%	127 908	4%	11%	7%	8%
Electricity	Eskom Supplied	11%	(714,53)	-	0%	-715	0%	0%	0%	0%
Water		0%	803 987,76	84 656,90	11%	719 331	6%	0%	0%	7%
Refuse		3%	269 221,80	26 904						

Ward 21		69%	161 007,02	284 489,44	177%	-123 482	3%	56%	109%	87%
Property Rates Tax		0%	154 609,98	284 489,44	184%	-129 879	88%	57%	113%	91%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		0%	-	-	0%	0	0%	0%	0%	0%
Refuse		0%	-	-	0%	0	0%	0%	0%	0%
Waste Water		0%	-	-	0%	0	0%	0%	0%	0%
VAT		72%	-	-	0%	0	1%	0%	0%	0%
Sundries		0%	-	-	0%	0	6%	0%	4%	0%
Interest		0%	6 397,04	-	0%	6 397	0%	4%	4%	0%
Ward 22		1%	7 162 769,06	51 397,42	1%	7 111 372	57%	1%	1%	1%
Property Rates Tax		2%	128 379,15	3 075,93	2%	125 303	2%	2%	2%	2%
Electricity	Eskom Supplied	2%	(11 751,16)	210,68	-2%	-11 962	26%	19%	38%	-7%
Water		27%	2 252 094,87	22 862,22	1%	2 229 233	2%	1%	1%	1%
Refuse		0%	753 958,17	13 056,08	2%	740 902	2%	1%	2%	2%
Waste Water		2%	311 534,69	4 329,16	1%	307 206	2%	1%	1%	1%
VAT		0%	-	-	0%	0	70%	1%	1%	1%
Sundries		1%	(723,08)	1 414,54	-196%	-2 138	0%	7%	7%	3%
Interest		1%	3 729 276,42	6 448,81	0%	3 722 828	-16%	0%	0%	0%
Ward 23		1%	5 062 609,82	123 904,40	2%	4 938 705	51%	1%	3%	2%
Property Rates Tax		1%	71 142,11	5 241,89	7%	65 900	1%	4%	4%	7%
Electricity	Eskom Supplied	2%	403,60	-	0%	404	0%	0%	0%	0%
Water		0%	1 608 570,65	43 191,74	3%	1 565 379	2%	1%	6%	2%
Refuse		0%	612 825,68	26 261,50	4%	586 564	2%	3%	3%	3%
Waste Water		6%	276 561,67	11 189,91	4%	265 372	4%	3%	3%	3%
VAT		0%	-	-	0%	0	64%	1%	8%	2%
Sundries		2%	1 497,51	6 705,26	448%	-5 208	0%	7%	10%	8%
Interest		2%	2 491 608,60	31 314,09	1%	2 460 295	3%	0%	1%	1%
Ward 24		2%	3 893 093,92	90 856,35	2%	3 802 240	19%	2%	1%	2%
Property Rates Tax		0%	88 890,47	1 069,22	1%	87 821	11%	3%	3%	3%
Electricity	Eskom Supplied	4%	-	-	0%	0	0%	0%	0%	0%
Water		4%	1 284 017,30	32 191,44	3%	1 251 821	3%	2%	2%	3%
Refuse		1%	405 340,64	36 795,20	9%	368 545	3%	3%	3%	6%
Waste Water		0%	180 015,63	11 267,51	6%	168 748	2%	3%	5%	3%
VAT		3%	-	-	0%	0	25%	3%	2%	3%
Sundries		3%	720,90	3 508,66	487%	-2 788	0%	14%	6%	10%
Interest		-39%	1 934 113,98	6 022,32	0%	1 928 092	3%	0%	0%	0%
Ward 25		25%	3 417 392,55	2 334 355,85	68%	1 083 037	43%	13%	12%	31%
Property Rates Tax		145%	400 964,51	1 448 225,80	361%	-1 047 261	35%	40%	60%	174%
Electricity	Eskom Supplied	0%	(9 310,28)	-	0%	-9 310	298%	-379%	0%	0%
Water		12%	1 151 000,30	452 072,30	39%	698 928	11%	11%	9%	20%
Refuse		18%	398 225,23	120 028,24	30%	278 197	11%	14%	17%	19%
Waste Water		49%	216 997,22	97 970,84	45%	119 026	21%	27%	15%	34%
VAT		19%	-	-	0%	0	64%	13%	10%	12%
Sundries		130%	2 374,47	43 765,54	1843%	-41 392	2%	48%	13%	56%
Interest		3%	1 287 141,10	172 292,13	13%	1 114 849	1%	3%	3%	5%
Ward 26		1%	3 723 401,29	97 516,32	3%	3 625 885	963%	2%	1%	2%
Property Rates Tax		7%	126 226,70	11 286,49	9%	114 940	7%	10%	7%	10%
Electricity	Eskom Supplied	0%	201,74	-	0%	202	0%	0%	0%	0%
Water		1%	1 207 800,43	38 988,03	3%	1 168 812	6%	7%	2%	3%
Refuse		2%	324 025,41	17 923,97	6%	306 101	4%	3%	3%	4%
Waste Water		2%	135 219,82	7 549,12	6%	127 671	6%	3%	3%	4%
VAT		2%	-	-	0%	0	-82%	3%	2%	2%
Sundries		0%	12 776,24	8 522,38	67%	4 254	1%	15%	3%	10%
Interest		0%	1 917 150,95	13 246,34	1%	1 903 905	-20%	0%	0%	0%
Ward 27		1%	5 774 833,83	24 809,31	0%	5 750 025	6%	1%	1%	1%
Property Rates Tax		2%	110 773,15	3 039,87	3%	107 733	1%	2%	2%	2%
Electricity	Eskom Supplied	0%	-	-	0%	0	22%	0%	0%	0%
Water		1%	1 948 088,25	9 793,95	1%	1 938 294	1%	1%	1%	1%
Refuse		4%	480 373,40	6 844,94	1%	473 528	2%	3%	2%	2%
Waste Water		1%	216 696,56	2 232,29	1%	214 464	6%	4%	1%	1%
VAT		2%	-	-	0%	0	14%	1%	1%	1%
Sundries		128%	6 421,12	886,91	14%	5 534	0%	6%	4%	3%
Interest		0%	3 012 481,35	2 011,34	0%	3 010 470	1%	0%	0%	0%
Ward 28		88%	10 012 351,21	6 035 469,44	60%	3 976 882	35%	77%	79%	78%
Property Rates Tax		94%	1 799 703,76	1 437 523,88	80%	362 180	60%	66%	66%	84%
Electricity	Municipal supplied	102%	2 670 956,43	2 275 922,28	85%	395 034	80%	98%	98%	99%
Water		90%	2 137 318,03	1 477 581,91	69%	659 736	93%	88%	87%	87%
Refuse		88%	458 486,02	367 168,17	80%	91 318	88%	87%	90%	90%
Waste Water		78%	551 352,64	399 983,52	73%	151 369	86%	80%	79%	79%
VAT		84%	-	-	0%	0	46%	80%	82%	89%
Sundries		102%	1 672 698,98	32 884,00	2%	1 639 815	17%	7%	14%	4%
Interest		10%	721 835,35	44 405,69	6%	677 430	8%	16%	19%	13%
Ward 29		90%	6 392 203,54	4 969 260,89	78%	1 422 943	43%	78%	75%	97%
Property Rates Tax		77%	1 376 741,09	1 060 156,69	77%	316 584	86%	84%	83%	90%
Electricity	Municipal supplied	125%	2 239 810,21	2 205 257,72	98%	34 552	83%	92%	89%	117%
Water		86%	1 270 991,95	1 018 426,36	80%	252 566	90%	83%	74%	116%
Refuse		93%	402 385,85	308 368,12	77%	94 018	88%	85%	82%	96%
Waste Water		82%	384 887,94	311 358,85	81%	73 529	86%	80%	77%	95%
VAT		95%	-	-	0%	0	47%	78%	77%	101%
Sundries		49%	144 915,54	37 105,16	26%	107 810	18%	18%	17%	34%
Interest		15%	572 470,94	28 588,00	5%	543 883	30%	20%	12%	24%
Ward 30		81%	7 370 500,41	5 146 870,84	70%	2 223 630	38%	75%	81%	82%
Property Rates Tax		92%	1 564 629,33	1 217 241,88	78%	347 387	87%	87%	86%	89%
Electricity	Municipal supplied	100%	2 369 109,60	1 830 332,64	77%	538 777	83%	94%	99%	89%
Water		86%	2 032 979,24	1 354 027,29	67%	678 952	68%	68%	85%	77%
Refuse		27%	436 879,19	324 459,29	74%	112 420	88%	86%	84%	85%
Waste Water		91%	479 754,03	338 570,82	71%	141 183	88%	86%	85%	89%
VAT		88%	-	-	0%	0	45%	73%	83%	91%
Sundries		78%	42 819,29	35 106,05	82%	7 713	31%	14%	11%	-662%
Interest		81%	444 329,73	47 132,86	11%	397 197	57%	19%	29%	23%
Ward 31		37%	8 757 637,82	2 951 264,80	34%	5 806 373	51%	46%	46%	39%
Property Rates Tax		33%	800 643,97	502 783,81	63%	297 860	21%	70%	94%	71%
Electricity	Partial Eskom and Municipal Supplied	50%	1 842 978,76	1 196 205,29	65%	646 773	14%	90%	90%	70%
Water		66%	2 449 954,81	769 056,30	31%	1 680 898	-3%	44%	45%	37%
Refuse		2%	581 121,53	195 857,10	34%	385 264	17%	40%	42%	36%
Waste Water		75%	471 008,45	190 706,70	40%	280 302	12%	53%	51%	47%
VAT		119%	-	-	0%	0	37%	52%	52%	48%
Sundries		34%	77 308,80	29 374,06	38%	47 935	2%	7%	9%	31%
Interest		43%	2 334 621,50	67 281,35	3%	2 467 340	15%	8%	5%	3%
Ward 32		7%	3 538 962,84	196 742,13	6%	3 342 221	19%	14%	12%	7%
Property Rates Tax		4%	50 256,25	21 504,19	-43%	28 752	41%	132%	51%	50%
Electricity	Eskom Supplied	18%	107 174,20	84 925,90	79%	22 248	54%	70%	73%	67%
Water		64%	1 354 748,75	54 275,81	4%	1 300 473	7%	11%	27%	6%
Refuse		0%	282 356,34	11 923,60	4%	270 433	7%	5%	5%	5%
Waste Water		59%	152 922,93	19 892,86	13%	133 030	17%	50%	17%	16%
VAT		0%	-	-	0%	0	25%	21%	28%	12%
Sundries		6%	-	1 096,50	0%	-1 097	0%	11%	6%	11%
Interest		11%	1 591 504,37	3 122,87	0%	1 588 381	-12%	2%	0%	0%
Ward 33		2%	3 940 356,17	1 441 276,24	37%	2 499 080	11%	4%	12%	13%
Property Rates Tax		2%	412 223,11	999 030,93	242%	-586 808	8%	31%	73%	90%
Electricity	Eskom Supplied	1%	2 654,56	-	0%	2 655	0%	0%	0%	0%
Water		0%	850 961,72	14 902,94	2%	836 059	-58%	2%	3%	2%
Refuse		0%	345 590,08	5 260,29	2%	340 330	-7%	3%	2%	2%
Waste Water		17%	155 776,43	1 486,22	1%	154 290	-3%	1%	2%	1%
VAT		471%	-	-	0%	0	-18%	1%	2%	2%
Sundries		2%	1 379,20	1 099,67	80%	280	0%	3%	2%	2%
Interest										

ANNEXURE C

SUMMARY OF COLLECTIONS

	Apr-24	May-24	Jun-24
Credit Control Actions	17 627 662,82	40 343 998,09	24 839 528,43
Over 90 days Internal Credit Control Collected	29 730 538,37	20 724 088,38	17 441 168,37
Current Accounts Paid	92 617 138,35	97 513 124,66	90 636 678,29
Total Income for the month	139 975 339,54	158 581 211,13	132 917 375,09

	Apr-24	May-24	Jun-24
Current Accounts paid	92 617 138 .35	97 513 124,66	109 155 757,88
Actions and arrears collected	47 358 201.19	61 068 086,47	23 761 617,21
Total Collected	139 975 339.54	158 581 211,13	132 917 375,09

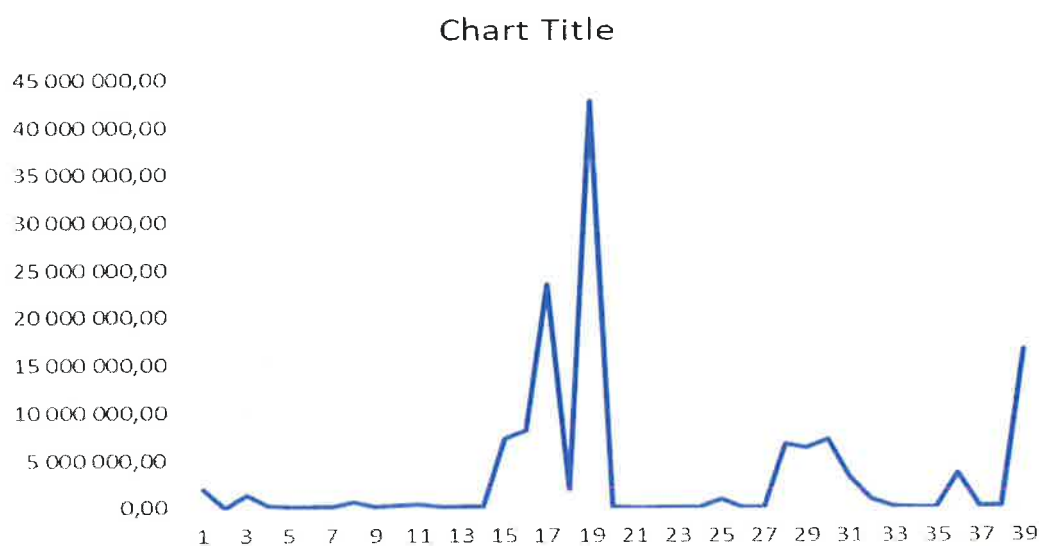
The total outstanding balances as of 30 June 2024 were as follows:

Area	Apr-24	May-24	Jun-24
Klerksdorp	1 516 242 603	1 525 989 136	1 527 511 896
Jouberton	2 561 829 108	2 604 095 739	2 434 048 483
Stilfontein	246 572747	249 918 901	245 136 853
Khuma	1 532 582 767	1 553 029 460	1 526 884 294
Orkney	201 248 233	204 018 727	204 422 048
Kanana	2 705 665 201	2 742 143 587	2 708 523 085
Hartbeesfontein	82 734 961	83 943 889	84 197 173
Tigane	330 912 228	336 476 712	338 139 684
	9 177 787 847	9 299 631 199	9 068 863 517

Payments received per ward as of 30 June 2024 were as follows

Ward	Councillor	Area	Payments received June 2024	Licenced
1	Bonga A	Tigane	R 1 556 445,62	Eskom
2	Mothupi A	Tigane	R 31 776,99	Eskom
3	Tagaree FI	Alabama	R 1 332 768,82	Municipality
4	Barrendse SOW	Alabama	R 542 694,61	Municipality
5	Jonas SL	Jouberton	R 106 693,46	Municipality
6	Muhlanga SR	Jouberton	R 206 931,33	Municipality
7	Mabeke KE	Jouberton	R 157 308,09	Municipality
8	Mbele MN	Jouberton	R 606 937,00	Municipality
9	Maseko NM	Jouberton	R 326 205,97	Municipality
10	Kgwasi JT	Jouberton	R 263 674,66	Municipality
11	Mangesi MI	Jouberton	R 811 779,16	Municipality
12	Mtshawulana PY	Jouberton	R 151 522,13	Municipality
13	Pelele MS	Jouberton	R 123 004,83	Municipality
14	Mokoto NP	Jouberton	R 62 717,97	Municipality
15	Swart PJ	Klerksdorp	R 7 661 480,34	Municipality
16	Combrinck A	Klerksdorp	R 7 161 606,41	Municipality
17	Strydom AG	Klerksdorp	R 21 230 887,71	Municipality
18	Seitisho MN	Klerksdorp	R 1 682 282,38	Municipality
19	Le Grange JJ	Klerksdorp	R 45 959 608,86	Municipality
20	Sello RM	Kanana	R 151 868,27	Eskom
21	Ndincede K	Vaal Reefs	R 284 489,44	Eskom
22	Seabeng TS	Kanana	R 57 299,78	Eskom
23	Mahumapelo ML	Kanana	R 135 687,51	Eskom
24	Kgwabane OE	Kanana	R 103 106,05	Eskom
25	Kodisang ML	Kanana	R 2 396 024,13	Eskom
26	Mokgatla MA	Kanana	R 106 972,58	Eskom
27	Mokhele IM	Kanana	R 27 493,66	Eskom
28	Bester CJ	Orkney	R 6 661 722,50	Municipality
29	Bornman JGR	Orkney	R 5 510 135,39	Municipality
30	Du Preez PA	Stilfontein	R 5 650 604,65	Municipality
31	Majji SJ	Khuma	R 3 276 263,87	Eskom
32	Morake AM	Khuma	R 221 318,70	Eskom
33	Latha KR	Khuma	R 1 444 638,59	Eskom
34	Ntshanga ZE	Khuma	R 54 431,55	Eskom
35	Sitshero KV	Khuma	R 142 584,25	Eskom
36	Foboke VO	Kanana	R 1 920 139,90	Eskom
37	Plaatjie BM	Jouberton	R 1 345 413,57	Municipality

38	Zitwane WG	Khuma	R 103 577,79	Eskom
39	Wallhorn W	Klerksdorp	R 13 080 158,69	Municipality



The following indicates the outstanding balances per ward.

Ward	Councillor	Area	Total Debt Owing Apr-24	Total Debt Owing May-24	Total debt Owing Jun-24
1	Bonga A	Tigane	221 078 207	229 505 716	226 845 756
2	Mothupi A	Tigane	160 440 270	156 669 804	158 131 125
3	Tagaree FI	Alabama	105 200 033	111 945 662	110 487 513
4	Barrendse SOW	Alabama	422 004 412	435 464 138	425 943 565
5	Jonas SL	Jouberton	245 268 323	224 952 058	204 559 008
6	Mulhanga SR	Jouberton	287 499 697	276 419 331	262 679 130
7	Mabeke KE	Jouberton	193 639 082	182 286 576	174 536 567
8	Mbele MN	Jouberton	172 501 324	167 682 978	165 375 554
9	Maseko NM	Jouberton	212 968 486	200 021 991	192 811 361
10	Kgwasi JT	Jouberton	134 111 267	126 576 627	123 684 430
11	Mangesi MI	Jouberton	144 840 874	143 355 989	142 355 239
12	Mtshawulana PY	Jouberton	456 297 917	475 538 879	453 713 830
13	Pelele MS	Jouberton	249 671 062	227 807 932	197 601 494

14	Mokoto NP	Jouberton	258 471 039	240 034 862	216 442 460
15	Swart PJ	Klerksdorp	109 067 515	108 132 901	106 137 997
16	Combrinck A	Klerksdorp	86 401 265	83 048 999	82 227 350
17	Strydom AG	Klerksdorp	180 831 244	167 141 183	164 249 880
18	Seitisho MN	Klerksdorp	101 165 384	109 310 783	110 193 536
19	Le Grange JJ	Klerksdorp	401 615 312	372 581 935	374 347 288
20	Sello RM	Kanana	205 642 411	194 391 032	194 100 130
21	Ndincede K	Vaal Reefs	1 370 887	1 802 202	1 928 037
22	Seabeng TS	Kanana	545 570 082	597 952 908	584 749 179
23	Mahumapelo ML	Kanana	351 708 184	375 136 876	374 309 914
24	Kgwabane OE	Kanana	292 581 896	286 767 492	288 351 956
25	Kodisang ML	Kanana	269 874 878	256 276 063	254 561 400
26	Mokgatla MA	Kanana	296 468 332	300 338 645	291 211 560
27	Mokhele IM	Kanana	463 636 818	460 137 769	451 295 863
28	Bester CJ	Orkney	119 329 694	112 093 437	112 057 995
29	Bornman JGR	Orkney	96 796 826	104 675 309	105 106 175
30	Du Preez PA	Stilfontein	95 661 670	89 451 382	87 379 906
31	Majji SJ	Khuma	377 925 053	391 560 567	385 018 959
32	Morake AM	Khuma	256 349 724	246 433 085	237 530 973
33	Latha KR	Khuma	302 730 361	333 241 574	325 768 285
34	Ntshanga ZE	Khuma	202 540 062	207 089 553	208 138 498
35	Sitshero KV	Khuma	312 376 219	324 197 423	320 856 395
36	Fobokey VO	Kanana	281 596 598	316 368 884	311 611 485
37	Plaatjie BM	Jouberton	231 379 040	224 298 043	199 948 642
38	Zitwane WG	Khuma	227 772 657	225 776 384	222 340 693
39	Wallhorn W	Klerksdorp	103 403 744	96 485 209	99 723 711
			9 177 787 847	9 201 428 086	9 068 863 517

ANNEXURE D

CREDIT CONTROL ACTIONS

Electricity Actions

Notices issued	0
Electricity disconnections	192
Electricity Reconnections	16
Electricity no reactions	176
Reactions	8%

WATER ACTIONS

Water Restrictions	0
Water unrestricting	40
Water no reactions	0
Reactions	0%

COMMENTS ON CREDIT CONTROL ACTIONS:

The electrical department has been assisting with credit control from 1 April 2024, there are challenges with transport and credit control section has intensified on calling clients. There were 192 disconnections carried out.

The water department has not assisted in any credit control actions as they have indicated they lack capacity, they however assisted in unrestricting the clients that were previously restricted, that have paid.

	Levies	Received	Collection Rate
Jul-23	182 715 303	117 949 457	65%
Aug-23	262 113 055	145 987 858	56%
Sep-23	219 791 754	190 389 375	87%
Oct-23	224 198 323	171 010 507	76%
Nov-23	211 355 487	153 265 258	73%
Dec-23	313 918 020	131 454 996	42%
Jan -24	212 777 232	138 917 451	65%
Feb-24	209 741 064	145 561 863	69%
Mar-24	214 173 708	136 842 867	64%
Apr-24	204 972 899	139 975 340	68%
May-24	206 876 686	158 581 211	76%
Jun-24	218 251 088	132 917 375	61%
Totals	2 680 884 619	1 766 101 930	66%

ANNEXURE E

REGISTRATION OF INDIGENT PERSONS FOR SUBSIDIES ON SERVICE ACCOUNTS: 30 JUNE 2024

LEVEL OF INDIGENT SUPPORT

In terms of Clause 5(9) of the Indigent policy that was approved by Council for the 2023 / 2024 budget, effective 01 July 2023, only households where the total household income is less or equal to R4 190.00 per month or equal to two old age pension grants, may apply for indigent support.

In terms of Clause 6(1) of the Indigent policy that was approved by Council for the 2023/2024 budget, effective 01 July 2023, the level of indigent support is as follows:

- **Water**
A subsidy amount equal to the value of 6kl water and thereafter normal tariffs will apply. Above 6kl will not be subsidized at all.
Basic Water no levy per month - Free of charge
- **Refuse removal**
Removal once (1) a week of 85 or 240 liter container: Free of charge per month
- **Sewerage**
Cost of drainage basic charge plus additional sewerage charge per dwelling house: Free of charge per month.
- **Electricity**
Units - A maximum of 50 kWh per month free of charge.
Basic Electricity no levy per month - Free of charge.
- **Alternative energy (FBAE)**
Indigent consumers who do not have access to electricity qualify for alternative energy sources in a form of paraffin.
- **Property rates:**

100% of the balance of the rates subject to the conditions as per Property Rates Policy.

FINANCIAL IMPLICATIONS

The financial implications as of 30 June 2024 were as follows.

June-24				
	Number Indigents Approved	Total Subsidy Allocated Rand Amount as at June 2024	Budget 2023/2024	% Budget Spent
FBS	20 615	199 237 367	236 182 806	84,36%
FBAE	17 716	58 134 016	72 700 916	79,96%

FREE BASIC ALTERNATIVE ENERGY INDIGENT RECIPIENTS

There are 17 716 rural indigents on 30 June 2024 who have registered and qualify for Free Basic Alternative Energy. A total of R58 134 015.57 has been spent on FBAE for the 2023/2024 financial year.

New application forms are being packaged and sent to the Speakers office for dissemination to ward councilors for approval of the applications.

Below is a schedule of statistics per ward of approved indigent consumers.

Ward	CLR	Area	Apr-24	May-24	Jun-24
1	Bonga A	Tigane	239	243	254
2	Mothupi A	Tigane	371	371	381
3	Tagaree FI	Alabama	929	932	954
4	Barrendse SOW	Alabama	1363	1381	1472
5	Jonas SL	Jouberton	570	602	602
6	Mulhanga SR	Jouberton	878	884	900
7	Mabeke KE	Jouberton	894	917	921
8	Mbele MN	Jouberton	1101	1102	1107
9	Maseko NM	Jouberton	802	803	804
10	Kgwasi JT	Jouberton	742	742	748
11	Mangesi MI	Jouberton	689	694	697
12	Mtshawulana PY	Jouberton	978	995	1005
13	Pelele MS	Jouberton	999	1031	1082
14	Mokoto NP	Jouberton	905	921	939
15	Swart PJ	Klerksdorp	240	250	256
16	Combrinck A	Klerksdorp	165	172	171
17	Postma EM	Klerksdorp	108	109	119
18	Seitisho MN	Klerksdorp	24	25	25
19	Le Grange JJ	Klerksdorp	337	340	348
20	Sello RM	Kanana	450	449	453
21	Ndincede K	Vaal Reefs	0	0	0
22	Seabeng TS	Kanana	760	767	784
23	Mahumapelo M	Kanana	472	478	479
24	Kgwabane OE	Kanana	507	504	504
25	Kodisang ML	Kanana	403	404	405
26	Mokgatla MA	Kanana	484	483	482
27	Mokhele IM	Kanana	511	512	514
28	Bester CJ	Orkney	277	277	285
29	Bornman JGR	Orkney	318	325	330
30	Du Preez PA	Stilfontein	255	255	266
31	Majiji SJ	Khuma	433	438	448
32	Morake AM	Khuma	260	262	281
33	Latha KR	Khuma	419	431	435
34	Ntshanga ZE	Khuma	195	195	196
35	Sitshero KV	Khuma	356	356	359
36	Foboke VO	Kanana	218	222	261
37	Plaatjie BM	Jouberton	754	759	782
38	Zitwane WG	Khuma	449	449	449
39	Wallhorn W	Klerksdorp	112	113	117
			19967	20193	20615

ANNEXURE F

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 JUNE 2024

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 R5m	To provide amnesty to 4500 additional customers in the entire Kosh area.	01/03/2024-30/06/2024	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, work on the remedial action meetings not held every Friday
Land – Expected Inflow R63,277,200	Proclamation of additional 13 020 stands and to be billed Kanana Extension 5 Kanana Extension 16 Jouberton Extension 31 Jouberton Extension 34 Sunny Side Tigane Extension 7 Tigane Extension 8 (Income expected only from Basic Service Charges)	01/03/2024-30/06/2024	Total estimated revenue per annum for basic charges in the proposed Townships: R63,277,200 Notes: The expected revenue collection contains basic charges, however on the commercial	Kanana Extension 5 Proclamation – Site Permits being prepared and submitted to BTO for billing purposes. Tigane Extension 7 & 8 Proclamation Finalized - Permits being compiled.	The Directorate has developed a time-bound program, to visit all the mentioned Settlements for the completion of Site Permits. The Program will be completed by the end of February 2024

<p>Land - Expected inflow - R29,534,220</p>	<p>Proclamation of additional 6,077 stands to be billed</p> <p>Alabama Extension 5 Kanana extension 14 Kanana Extension 15 (Income expected only from basic services charges)</p>	<p>01/03/2024 - 30/06/2024</p>	<p>even the basic rates/levies are not taken into consideration due to differences in extents. The 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. 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>	<p>A total of 3 450 Site Permits have been compiled from July-November 2023, namely:</p> <p>Alabama Ext 5 - 305 (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>	
<p>Land - Expected Inflow R35,327,242</p>	<p>Disposal of 205 serviced/subserviced Municipal owned land for Residential, Commercial & Industrial Developments</p>	<p>01/03/2024- 30/06/2024</p>	<p>A Total of 24 Stands have been disposed to date, resulting in revenue of R1,582,856.00 From 01/07/2023-31/12/2023.</p>	<p>Delays in the issuing of zero-rated Clearance figures on Municipal Owned Land, to accelerate transfers and registration.</p>	<p>Review of the current process plan and policies (Rates and Credit Control) affecting the issuing of Clearance Figures.</p>

<p>DEBT COLLECTION ELECTRICITY – Expected Inflow – R18 Million</p>	<p>Procurement and Installation of Anti-Tampering boxes. FY 714</p>	<p>01/03/2024– 30/06/2024</p>	<p>Not achieved</p>	<p>Appointed service providers for anti-tampering boxes currently busy with procurement of the boxes</p>	<p>A list of all outstanding Clearance Figures has been submitted to CFO. The Directorate is awaiting an official response to the submission in this regard.</p>
<p>Expected Inflow – R70 Million</p>	<p>2024/25 FY 1500</p>	<p>01/07/2024 – 30/06/2025</p>			<p>To commence work in July 2024</p>
<p>Electricity – Electricity losses in Jouberton & Alabama – Expected inflow R5 Million</p>	<ul style="list-style-type: none"> • Audits on all bypassed meters • Energy Efficiency 	<p>01/03/2024 – 30/06/2024</p>	<p>R82 323.84 collected 90% achieved On energy efficiency lightning target</p>	<p>Resource constraints -fleet community not cooperating Financial constraints to implement targeted programmes</p>	<p>Leasing of required fleet and community consultation Investment in a form of capital budget need to be made to reduce technical losses</p>

	<ul style="list-style-type: none"> Revenue improvement of Medium voltage Network <p>Expected inflow due to implementation of credit control on those in arrears.</p>		0% achieved on mv network improvement	Financial constraints to implement targeted programmes	<p>Execution of EEDSM programme to be finalized in March 2024</p> <p>Investment in a form of capital budget need to be made to refurbish MV network</p>
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2. Operating Expenditure

Cost Cutting Measures	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
<p>Wet fuel 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</p>	01/03/2024– 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.
<p>Repairs and maintenance – Expected Inflow – R5 Million 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</p>	01/03/2024 30/06/2024	Not achieved	Delay in procurement of service provider for supply of equipment and tools also the refurbishment municipal garage	The Fleet section have submitted a close quotation for procurement at SCM, awaiting appointment of a service provider.
<p>Travelling and subsistence Expected Inflow – R600 000</p>	01/03/2024– 30/06/2024		S & T budget was reduced.	

<p>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).</p>				
<p>Contracted Services – Expected Inflow – R289,494 on R2,605,446 p.a</p> <p>To review operational contract to scale down their services and support on the following expenditure items:</p> <ul style="list-style-type: none"> • Hire charges - 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. 	<p>01/03/2024-30 /06/2024</p>	<p>No cost</p>	<p>Reducing almost excessive spending on printing/copy</p>	<p>R289 494 pm on R2 605 446 p.a</p>

3. Payment of Creditors

CREDITORS AGE ANALYSIS - 30 June 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total -
Bulk Electricity	249 807 227		83 740 666	1 820 318 466	2 153 866 360
Bulk Water	139 918 137	61 379 814	58 987 861	1 620 291 142	1 880 576 954
Auditor General	37 900	20			37 920
Trade Creditors	8 060 183	9 070 156	105 299 349	(2 320 929)	120 108 759
Total	397 823 448	70 449 990	248 027 876	3 438 288 679	4 154 589 993

RECOMMENDATIONS

Based on the contents of this report, it is recommended that the Accounting Officer submit to the Executive Mayor this report for the month ending 30 June 2024 as per section 71 of the MFMA.

