


CITY OF MATLOSANA

Date submitted:

Author of the item: Lerato Sikhakhane


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

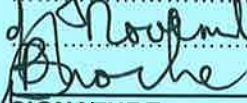
HEAD OF DIVISION: <u>TO SEKGACA</u> SIGNED:  DATE: <u>11 DECEMBER 2024</u>

Received by Deputy Director: Administration

Date and Time: 12/12/2024

Signature: 

..... Director: Corporate Support Date	COMMENTS:
 Chief Financial Officer Date <u>12/12/24</u>	COMMENTS: <u>I was still acting for the month of November Section 7.1.</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:

MUNICIPAL MANAGER
Signed as the then incumbent during the Month of November 2024

 SIGNATURE 12/12/2024
 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

CITY OF MATLOSANA



MONTHLY BUDGET STATEMENT S71 MONTHLY REPORT 30 NOVEMBER 2024

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 NOVEMBER 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 NOVEMBER 2024

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description R thousand	YTD Budget 2024/25	November 2024 Actual	YTD Actual 2024/25	Variance Favourable (Unfavourable)	Variance %
Total Revenue (excluding capital transfers and contributions)	1,777,025,080	292,095,515	1,808,826,736	31,801,656	2%
Total Revenue (including capital transfers and contributions)	1,854,629,438	306,064,802	1,850,500,620	366,797,069	-0,2%
Total Operating Expenditure	1,776,103,730	258,499,545	1,073,113,083	(702,990,647)	-40%
SURPLUS/ (DEFICIT).	78,525,405	47,565,257	777,387,537	698,862,132	

As indicated in Table 1 above, as at 30 November 2024, the billed revenue excluding capital grants amounted to R 292,1 million that resulted in a favourable outcome of 2% when compared to the YTD Budget of R 1,777 billion. The billed revenue including capital grants amounted to R 306,1 million, resulting in a unfavourable outcome of 0,2% when compared the YTD budget of R 1,855 billion. Capital grants are recognised in the Statement of Financial Performance monthly as soon as the condition of the grant has been met. Reasons for the variances are articulated in below Section 2.2.

The YTD actual Operating Expenditure amounted to R 1,073 billion and the YTD Budget amounts to R 1,776 billion, resulting in a negative variance of 40%. The reasons for the variance are articulated in below Section 2.3.

The Municipality's main goal is to strengthen the City's financial management, enhance revenue collection, and improve service delivery to our citizens.

Currently, the total debtor's book is standing at R 9, 8 billion of which 93% of the debt is owed in excess of 90 days. Of the total debt, R 100, 4 million is owed by government, R 772 million by business and R 8, 9 billion by households. CoM is urging government, businesses and households to meet their obligation to the municipality or make payment arrangements with the municipality.

The payment rate should be accelerated, as the financial stability of the municipality is dependent on it. This can only be achieved when the Credit Control and Debt Collection Policy is strictly, consistently and fairly applied to all customer groups.

City of Matlosana faces several revenue challenges that affect its ability to deliver services effectively. Some of the key challenges include:

- ✓ **Inaccurate Billing**
 - Inefficient or inaccurate billing due to incorrect meter readings and non-functional meters can lead to under-billing or over-billing of residents, which can cause disputes and further reduce collection rates.
- ✓ **Non-payment of services**
 - A significant challenge is the high rate of non-payment for municipal services such as water, electricity and property rates. Many residents struggle to pay their bills due to economic hardships, leading to shortfall in expected revenue.

- ✓ **Illegal connection and theft**
 - Illegal connections to water and electricity services as well as theft, lead to a significant losses in potential revenue. The Municipality faces a challenge in detecting and curbing these illegal activities.

In addressing some of the above challenges, the following revenue enhancement measures will be monitored and implemented on a monthly basis in the Budget Funding Plan:

- ✓ Incorporate all proclaimed site Establishment or developed properties in to the municipal billing system
- ✓ Reconcile Current Valuation and Billing system to identify discrepancies for accurate billing
- ✓ Investigate and identify government properties that where left out during separation of Department of Public works and Department of Agriculture that still owes Municipality
- ✓ Conduct Billing Audit called Operation Reabala to cleanse and verify all our meters within the entire Kosh
- ✓ Customer Billing Data cleansing and Integration with the property and GIS

The following measures have been put in place in terms of unnecessary expenditure and Credit control during the month of November 2024:

- ✓ Strict monitoring in terms of spending of non-essential items, which led to savings on other expenditure line items.
- ✓ Electrical department has been assisting with credit control from 1 April 2024.
- ✓ There were no disconnections carried out, and 43 reconnections of the previously disconnected properties.
- ✓ The Electrical department is assisting in disconnections and reconnections; so far, they only manage to restrict just under 100 properties per day.
- ✓ New Service Providers are appointed 01 November 2024 to assist with delivery of notices, water restriction and unrestricting.
- ✓ Credit control actions are currently underway.

Progress in terms of Funding 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 Funding Plan.

The detailed Progress report for the month ending 30 November 2024 is outlined on Annexure F.

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

CoM is currently not fully complying with the conditions set out in Circular 124. The latest compliance status release is 76%. CoM 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. There are revenue strategies in place to increase collection. CoM is currently under Financial Recovery Plan.

Refer to Annexure D for Credit Control actions implemented during the month of November 2024

The detailed Debt Relief Monthly Monitoring progress report is outlined on Annexure A.

Cash management

Bank Balances	R 22,008,342
Call Investments	R 153,283,751
Cash and Cash Investments	R 175,292,093

Investment Portfolio: 30 November 2024

City of Matlosana

INSTITUTION	INTEREST RATE	NOVEMBER 2024	EXPLANATION
Call Investment			
ABSA: 3854	4,15%	43 369 260,98	WSIG
ABSA: 5047	7,05%	1 768 719,66	INEP
ABSA: 6177	8,00%	18 496 789,88	MIG
ABSA: 2264	7,05%	20 346 321,03	own (Eskom)
ABSA: 4682	7,90%	251 284,18	NDPG
ABSA: 4063	7,05%	2 915 355,27	EEDSM
ABSA: 1223	8,00%	2 156 566,48	Auction
ABSA: 5203	8,90%	28 971 772,47	own (Salaries)
INVESTEC	8,00%	8 631 735,58	own
FNB	8,00%	26 375 945,78	COVID
TOTAL Call Investment		153 283 751,31	

Note: The R 93,2 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 9,812,697,935
Debtors: Government	R 100,370,393
Debtors: Business	R 772,034,952
Debtors: Household	R8,940,292,043

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate for the month ending 30 November 2024 is 41%.

Creditors

Total Outstanding Creditors	R 4,690,905,847
ESKOM	R 2,524,988,707
Midvaal	R 2,083,637,275
Trade Creditors	R 65,271,649
Business Connexion	R 8,929,902
Auditor General	R 8,078,314

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

Capital Grants Expenditure

30 NOVEMBER 2024 CAPITAL GRANTS EXPENDITURE					
GRANT DESCRIPTION	BUDGET 2024/25	November Expenditure Incl VAT 2024/25	YTD ACTUALS VAT Incl	YTD BUDGET	YTD % Incl VAT
MIG	107 163 799	15 229 428	44 894 685	35 721 266	41,89
NDPG	26 162 000	-	6 764 657	8 720 667	25,86
INEP	2 924 000	-	639 073	974 667	21,86
WSIG	50 000 000	2 610 774	10 067 392	16 666 667	20,13
TOTAL	186 249 799	17 840 202	62 365 807	62 083 266	33,49

Total Capital grants budget amounts to R 186, 2 million. Total expenditure for the month ending 30 November 2024 amounts to R 17, 8 million, and the year-to-date actual expenditure amounts to R 62, 4 million representing 33% of the total Capital Grants budget. The Project Management Unit is tasked with expediting the expenditure of Capital Grants to prevent potential withholding of grants in the upcoming months.

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 - M05 November

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	507 434	593 684	593 684	39 953	254 484	247 368	7 116	3%	593 684
Service charges	2 073 124	2 350 095	2 350 095	177 773	941 853	979 206	(37 353)	-4%	2 350 095
Investment revenue	125 136	10 239	10 239	996	3 747	4 266	(520)	-12%	10 239
Transfers and subsidies - Operational	616 668	657 797	657 797	1 634	270 762	274 082	(3 320)	(0)	657 797
Other own revenue	746 090	653 045	653 045	71 740	337 981	272 102	65 879	24%	-
Total Revenue (excluding capital transfers and contributions)	4 068 451	4 264 861	4 264 861	292 096	1 808 827	1 777 025	31 802	2%	4 264 861
Employee costs	795 180	794 682	794 682	64 758	319 137	331 119	(11 982)	-4%	794 682
Remuneration of Councillors	39 039	46 107	46 107	3 167	15 414	19 211	(3 797)	-20%	46 107
Depreciation and amortisation	347 975	411 098	411 098	54 583	163 748	171 291	(7 542)	-4%	411 098
Interest	221 599	10 144	10 144	43	251	4 227	(3 976)	-94%	10 144
Inventory consumed and bulk purchases	1 682 195	1 359 301	1 359 351	98 490	395 577	566 376	(170 799)	-30%	1 359 351
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	2 001 627	1 641 309	1 641 259	37 458	178 986	683 880	(504 894)	-74%	1 641 259
Total Expenditure	5 087 616	4 262 641	4 262 641	258 500	1 073 113	1 776 104	(702 991)	-40%	4 262 641
Surplus/(Deficit)	(1 019 165)	2 220	2 220	33 596	735 714	921	734 792	79752%	2 220
Transfers and subsidies - capital (monetary allocations)	178 440	186 250	186 250	13 969	41 674	77 604	(35 930)	-46%	186 250
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(840 725)	188 470	188 470	47 565	777 388	78 525	698 862	890%	188 470
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(840 725)	188 470	188 470	47 565	777 388	78 525	698 862	890%	188 470
Capital expenditure & funds sources									
Capital expenditure	186 250	13 352	186 250	15 513	54 867	77 604	(22 737)	-29%	236 250
Capital transfers recognised	186 250	13 352	186 250	15 513	54 867	77 604	(22 737)	-29%	186 250
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	50 000	97	50 000	-	126	20 833	(20 708)	-99%	50 000
Total sources of capital funds	236 250	13 449	236 250	15 513	54 993	98 437	(43 444)	(0)	236 250
Financial position									
Total current assets	2 388 118	845 690	845 690		3 607 788				845 690
Total non current assets	5 340 703	3 849 405	3 849 405		5 231 948				3 849 405
Total current liabilities	6 215 309	3 454 318	3 454 318		6 553 339				3 454 318
Total non current liabilities	18 617	81 274	81 274		14 114				81 274
Community wealth/Equity	2 570 991	971 033	971 033		2 277 857				971 033
Cash flows									
Net cash from (used) operating	2 595 993	(119 057)	(119 057)	(136 721)	1 481 284	(49 609)	(1 530 893)	3086%	(119 057)
Net cash from (used) investing	(249 627)	(236 250)	(236 250)	(15 513)	(54 993)	(98 437)	(43 444)	44%	(236 250)
Net cash from (used) financing	(865)	(4 800)	(4 800)	-	-	(2 000)	(2 000)	100%	(4 800)
Cash/cash equivalents at the month/year end	2 240 728	(452 786)	(452 786)	1 608 571	1 608 571	(242 725)	(1 851 296)	763%	(177 826)
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	309 486	204 424	194 044	9 104 744	-	-	-	-	9 812 698
Creditors Age Analysis									
Total Creditors	300 226	177 826	186 503	4 026 351	-	-	-	-	4 690 906

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 1,851 billion and compares favourably with the pro rata budgeted figure of R 1,855 billion a negative variance of R 4,1 million for the month ending 30 November 2024.

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		997 662	1 109 136	1 109 136	84 815	468 792	462 140	6 652	1%	1 109 136
Service charges - Water		732 562	845 005	845 005	65 997	329 578	352 086	(22 508)	-6%	845 005
Service charges - Waste Water Management		145 697	176 453	176 453	10 435	59 254	73 522	(14 268)	-19%	176 453
Service charges - Waste management		197 202	219 500	219 500	16 525	84 230	91 458	(7 229)	-8%	219 500
Sale of Goods and Rendering of Services		9 664	9 805	9 805	1 183	5 487	4 086	1 401	34%	9 805
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		604 702	508 205	508 205	58 758	279 523	211 752	67 771	32%	508 205
Interest from Current and Non Current Assets		125 136	10 239	10 239	996	3 747	4 266	(520)	-12%	10 239
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		14 960	9 857	9 857	501	3 363	4 107	(744)	-18%	9 857
Licence and permits		7 795	7 427	7 427	681	3 466	3 095	371	12%	7 427
Operational Revenue		49 756	51 084	51 084	2 534	18 998	21 285	(2 287)	-11%	51 084
Non-Exchange Revenue										
Property rates		507 434	593 684	593 684	39 953	254 484	247 368	7 116	3%	593 684
Surcharges and Taxes		2	150	150	-	-	63	(63)	-100%	150
Fines, penalties and forfeits		17 826	11 711	11 711	2 204	4 433	4 879	(446)	-9%	11 711
Licence and permits		-	50	50	-	-	21	(21)	-100%	50
Transfers and subsidies - Operational		616 668	657 797	657 797	1 634	270 762	274 082	(3 320)	-1%	657 797
Interest		52 761	54 756	54 756	5 878	22 675	22 815	(140)	-1%	54 756
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		(11 322)	-	-	-	-	-	-		-
Other Gains		(56)	-	-	-	36	-	36	#DN/0!	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		4 068 451	4 264 861	4 264 861	292 096	1 808 827	1 777 025	31 802	2%	4 264 861
Transfers and subsidies - capital (monetary allocations)		178 440	186 250	186 250	13 969	41 674	77 604	(35 930)	(0)	186 250
Total Revenue (Including capital transfers and contributions)										
		4 246 891	4 451 111	4 451 111	306 065	1 850 501	1 854 629	(4 129)	-45%	4 451 111

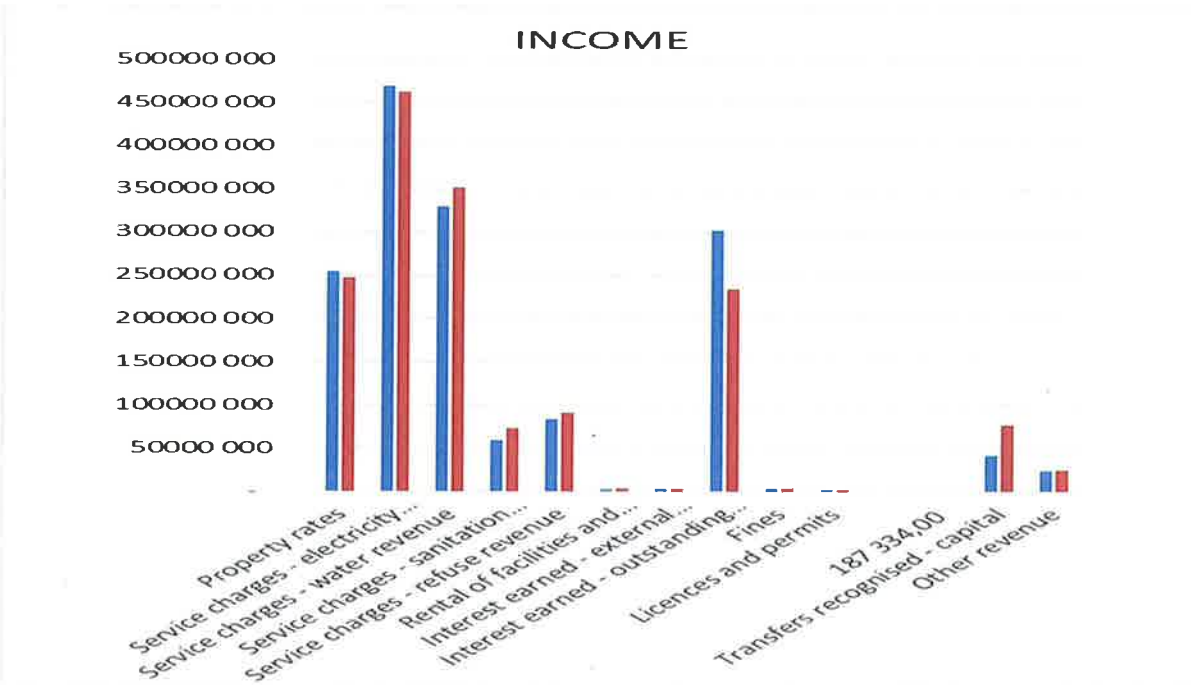
The variance can be attributed to the following:

- **Service charges – Waste Water Management (-19%):** Less revenue billed as the anticipated. It is imperative that the Billing section does a proper investigation to ensure that all properties are billed accurately for basic and additional sewer.
- **Sale of Goods and Rendering of services (34%):** Sale of Goods and Rendering of services is performing satisfactory with a positive variance.
- **Interest earned from receivables (32%) more:** Positive variance is due to the increase in debt over 90 days, which results 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.
- **Interest from Current and Non-Current Assets (-12%):** Most of the interest earned is realised at the end of financial year. The municipality is improving on its cash and investment management and regularly invest funds that are not immediately needed for operations. The Municipality is also investing capital grants already received, whilst keeping the unspent portion in the investment account. The bulk of the interest earned is recognised at year-end.
- **Rental of Fixed Assets (-18%):** Rental of Fixed Assets is showing a negative variance as a result of an under-recovery on rental of Machinery and Equipment.

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		1 420 387	1 424 034	1 424 034	60 301	613 251	593 347	19 904	3%	1 424 034
Executive and council		(8 215)	1 430	1 430	28	960	596	364	61%	1 430
Finance and administration		1 428 602	1 422 603	1 422 603	60 274	612 292	592 751	19 540	3%	1 422 603
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		71 849	69 283	69 283	7 129	22 242	28 868	(6 626)	-23%	69 283
Community and social services		11 231	3 872	3 872	375	1 230	1 613	(384)	-24%	3 872
Sport and recreation		8 867	15 834	15 834	1 209	1 091	6 597	(5 506)	-83%	15 834
Public safety		43 978	39 399	39 399	4 903	16 431	16 416	15	0%	39 399
Housing		7 773	10 179	10 179	642	3 491	4 241	(750)	-18%	10 179
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		55 237	25 872	25 872	1 138	14 865	10 780	4 085	38%	25 872
Planning and development		10 262	11 554	11 554	953	4 180	4 814	(634)	-13%	11 554
Road transport		44 794	14 209	14 209	166	10 608	5 920	4 688	79%	14 209
Environmental protection		180	109	109	19	77	45	31	69%	109
Trading services		2 670 823	2 901 971	2 901 971	236 460	1 190 341	1 209 155	(18 814)	-2%	2 901 971
Energy sources		1 067 753	1 167 622	1 167 622	91 950	497 979	486 509	11 470	2%	1 167 622
Water management		1 041 946	1 092 663	1 092 663	94 038	465 936	455 276	10 660	2%	1 092 663
Waste water management		177 090	253 895	253 895	20 310	77 105	105 790	(28 685)	-27%	253 895
Waste management		384 033	387 791	387 791	30 163	149 321	161 580	(12 259)	-8%	387 791
Other	4	28 595	29 951	29 951	1 036	9 802	12 480	(2 678)	-21%	29 951
Total Revenue - Functional	2	4 246 891	4 451 111	4 451 111	306 065	1 850 501	1 854 629	(4 129)	0%	4 451 111



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

Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. The operating expenditure for the month of November 2024 amounts to R 258.5 million and the year to date actual operating expenditure amounts to R 1.073 billion. There is an unfavourable deviation of 40% when the year to date operating expenditure of R 1.073 billion is compared with year to date budget of R 1,776 billion.

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		795 180	794 682	794 682	64 758	319 137	331 119	(11 982)	-4%	794 682
Remuneration of councillors		39 039	46 107	46 107	3 167	15 414	19 211	(3 797)	-20%	46 107
Bulk purchases - electricity		1 010 483	925 000	925 000	45 473	146 164	385 417	(239 253)	-62%	925 000
Inventory consumed		671 711	434 301	434 351	53 017	249 414	180 959	68 454	38%	434 351
Debt impairment		3 098	1 030 323	1 030 323	-	-	429 301	(429 301)	-100%	1 030 323
Depreciation and amortisation		347 975	411 098	411 098	54 583	163 748	171 291	(7 542)	-4%	411 098
Interest		221 599	10 144	10 144	43	251	4 227	(3 976)	-94%	10 144
Contracted services		224 471	363 508	363 458	25 706	120 292	151 462	(31 169)	-21%	363 458
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1 444 949	-	-	210	1 835	-	1 835	#DIV/0!	-
Operational costs		324 571	247 478	247 478	11 542	56 858	103 117	(46 259)	-45%	247 478
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		4 539	-	-	-	-	-	-	-	-
Total Expenditure		5 087 616	4 262 641	4 262 641	258 500	1 073 113	1 776 104	(702 991)	-40%	4 262 641

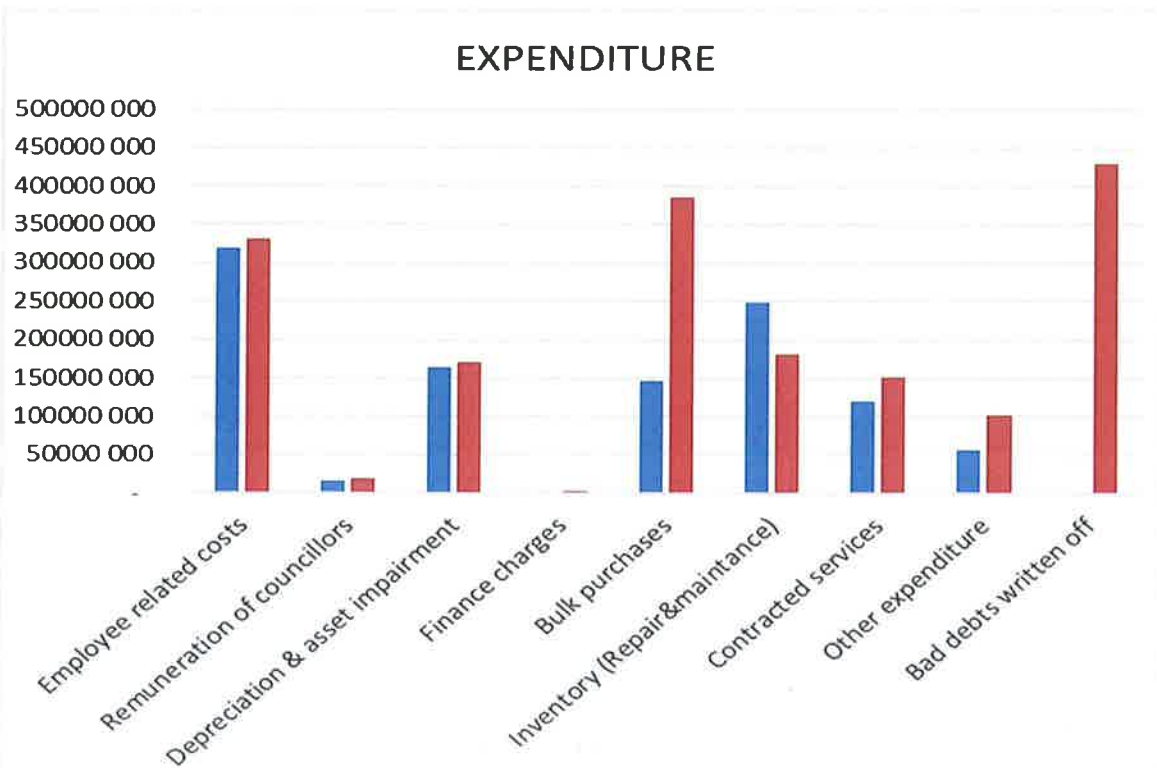
The variance can be attributed to the following:

- **Bulk Purchases (-62%):** Due to low collection, CoM is facing challenges to fully service its Eskom debts. There are revenue strategies in place to increase collection. CoM is currently under Financial Recovery Plan
- **Inventory consumed (38%):** Inventory consumed is showing a positive variance as a result of payments made to Midvaal during July, August, September and October 2024.
- **Interest (-94%):** The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.
- **Contracted services (-21%):** Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. The outstanding invoices have not yet been captured on the system and have to be processed during the next coming months.
- **Operational cost (-45%):** Less spending due to cash flow challenges. The Municipality is currently implementing strict measures by monitoring the spending on non-essential items, which led to savings on other expenditure line items.

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		1 601 311	844 795	844 795	49 320	227 512	351 999	(124 487)	-35%	844 795
Executive and council		452 494	406 791	406 791	34 188	151 456	169 497	(18 041)	-11%	406 791
Finance and administration		1 142 792	431 329	431 329	14 749	73 862	179 721	(105 859)	-59%	431 329
Internal audit		6 026	6 675	6 675	383	2 195	2 781	(587)	-21%	6 675
Community and public safety		313 687	396 428	394 428	31 804	134 627	164 929	(30 302)	-18%	394 428
Community and social services		70 509	118 842	117 842	9 884	34 674	49 393	(14 719)	-30%	117 842
Sport and recreation		79 216	110 728	109 728	7 573	33 286	46 012	(12 726)	-28%	109 728
Public safety		147 260	146 357	146 357	13 708	62 670	60 982	1 688	3%	146 357
Housing		16 593	20 337	20 337	640	3 995	8 474	(4 479)	-53%	20 337
Health		109	164	164	-	3	68	(66)	-96%	164
Economic and environmental services		218 517	282 671	282 671	25 208	92 003	117 780	(25 777)	-22%	282 671
Planning and development		78 528	72 417	72 417	5 294	24 767	30 174	(5 408)	-18%	72 417
Road transport		143 346	207 945	207 945	19 704	66 556	86 644	(20 088)	-23%	207 945
Environmental protection		(3 357)	2 309	2 309	210	681	962	(281)	-29%	2 309
Trading services		2 930 038	2 711 346	2 713 346	150 695	612 815	1 129 979	(517 164)	-46%	2 713 346
Energy sources		1 367 561	1 516 662	1 516 662	66 436	212 777	631 943	(419 166)	-66%	1 516 662
Water management		1 117 564	724 760	724 760	52 140	272 797	301 983	(29 187)	-10%	724 760
Waste water management		190 139	252 336	252 336	23 538	74 346	105 140	(30 795)	-29%	252 336
Waste management		254 774	217 589	219 589	8 580	52 895	90 912	(38 017)	-42%	219 589
Other		24 062	27 400	27 400	1 472	6 156	11 417	(5 261)	-46%	27 400
Total Expenditure - Functional	3	5 087 616	4 262 641	4 262 641	258 500	1 073 113	1 776 104	(702 991)	-40%	4 262 641



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

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

TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE FOR THE PERIOD ENDING 30 NOVEMBER 2024

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		(0)	50 000	50 000	-	126	20 833	(20 708)	-99%	50 000
Executive and council		(0)	47 000	47 000	-	126	19 583	(19 458)	-99%	47 000
Finance and administration		(0)	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Internal audit										
Community and public safety		7 966	15 094	15 094	24	1 053	6 289	(5 236)	-83%	15 094
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		7 966	15 094	15 094	24	1 053	6 289	(5 236)	-83%	15 094
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health										
Economic and environmental services		32 860	12 802	19 730	2 784	11 732	7 853	3 879	49%	19 730
Planning and development										
Road transport		32 860	12 802	19 730	2 784	11 732	7 853	3 879	49%	19 730
Environmental protection										
Trading services		194 864	153 367	146 439	12 705	41 032	61 384	(20 352)	-33%	146 439
Energy sources		114 593	5 113	5 113	-	559	2 130	(1 571)	-74%	5 113
Water management		48 276	35 468	35 468	2 117	16 776	14 778	1 998	14%	35 468
Waste water management		13 533	74 012	67 085	6 911	19 664	28 319	(8 655)	-31%	67 085
Waste management		18 463	38 774	38 774	3 677	4 033	16 156	(12 123)	-75%	38 774
Other		2 615	4 988	4 988	-	1 050	2 078	(1 028)	-49%	4 988
Total Capital Expenditure - Functional Classification	3	238 305	236 250	236 250	15 513	54 993	98 437	(43 444)	-44%	236 250

NOTE: The total capital budget amounts to R 236, 3 million. The expenditure for the month ending 30 November 2024 amounts to R 15, 513 million and the year-to-date actual expenditure as at 30 November 2024 amounts to R 54, 993 million.

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

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		236 808	186 250	186 250	15 513	54 867	77 604	(22 737)	-29%	186 250
Provincial Government		-	-	-	-	-	-	-	-	-
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		236 808	186 250	186 250	15 513	54 867	77 604	(22 737)	-29%	186 250
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 497	50 000	50 000	-	126	20 833	(20 708)	-99%	50 000
Total Capital Funding		238 305	236 250	236 250	15 513	54 993	98 437	(43 444)	-44%	236 250

NOVEMBER 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 budget has been depleted, the municipality is unable to process outstanding invoices for completed works. 	<ul style="list-style-type: none"> - Director Technical and Infrastructure had meeting with National Treasury, NDPG Unit, to discuss additional funding. Awaiting response from National Treasury. - The project was also appraised with CoGTA for funding outstanding invoices. Awaiting response.
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 additional funding of R1 274 903.80 instead of R3 987 544.30
3.	<p>Klerksdorp West – Alabama 88kV Loop-In Loop-Out & 20MVA Substation</p> <ul style="list-style-type: none"> - Municipality has requested for Drawings in DWG format from the previous consultant to allow Eskom to reregister the project on their system. - Contractor is having difficulty with access to farms to re-stencil the line. - Earth mat rectification underway. 	<ul style="list-style-type: none"> - Municipality to ensure drawings are received to ensure that progress is realised on the project. - Continuity test on earth mat is completed. Awaiting detailed report. - Eskom to expedite assistance with farm owners.
4.	<p>Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH</p> <ul style="list-style-type: none"> - Slow progress by contractor. - Delays in arrival of soft starters from international supplier hampering with progress 	<ul style="list-style-type: none"> - New contractor was appointed on 30 May 2024. - The contractor to be put on terms.
5.	<p>Development of Cell 3 of the Klerksdorp Landfill Site</p> <ul style="list-style-type: none"> - Contractor has submitted new rates for breaking down of rock outcrops, causing delays on production. - Slow progress by contractor resulting in project being behind schedule. 	<ul style="list-style-type: none"> - Contractor to submit revised Acceleration plan on how to catch up works and cash flow projections, by the 9th of December 2024.
6.	<p>Construction of Outfall Sewer Line in Khuma.</p> <p>-Contractor behind Schedule due to the slow procurement of material and plant.</p>	<ul style="list-style-type: none"> - One-on-one meeting was held on 11 November 2024. The contractor committed to correct default within 7 days, however 7 days has lapsed and contractor failed to make corrections.
7.	<p>Refurbishment of Jouberton Reservoir</p> <ul style="list-style-type: none"> - Slow progress by the contractor on external works. - Delays on project caused by a leaking asbestos main water line. - Contractor behind schedule and notice to terminate has been drafted to put the contractor on terms 	<ul style="list-style-type: none"> - Municipal water department to assist with leakage - Intervention meeting held on 19 November and contractor was instructed to return to site and complete external works.

TABLE 9: FINANCIAL POSITION

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		182 281	(267 428)	(267 428)	737 524	(267 428)
Trade and other receivables from exchange transactions		(1 649 903)	741 526	741 526	(976 767)	741 526
Receivables from non-exchange transactions		2 189 953	148 668	148 668	2 260 748	148 668
Current portion of non-current receivables		0	29	29	0	29
Inventory		57 912	(9 172)	(9 172)	(65 449)	(9 172)
VAT		1 565 214	195 040	195 040	1 609 071	195 040
Other current assets		42 662	37 026	37 026	42 662	37 026
Total current assets		2 388 118	845 690	845 690	3 607 788	845 690
Non current assets						
Investments						
Investment property		344 975	257 100	257 100	344 975	257 100
Property, plant and equipment		5 614 202	3 581 033	3 581 033	5 505 447	3 581 033
Biological assets						
Living and non-living resources						
Heritage assets		(618 474)	9 941	9 941	(618 474)	9 941
Intangible assets		(0)	1 297	1 297	(0)	1 297
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	33	33	-	33
Other non-current assets						
Total non current assets		5 340 703	3 849 405	3 849 405	5 231 948	3 849 405
TOTAL ASSETS		7 728 821	4 695 095	4 695 095	8 839 736	4 695 095
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(4 470)	(2 800)	(2 800)	(4 470)	(2 800)
Consumer deposits		70 572	97 430	97 430	71 737	97 430
Trade and other payables from exchange transactions		4 403 163	2 729 411	2 729 411	4 522 810	2 729 411
Trade and other payables from non-exchange transactions		29 533	42 907	42 907	105 060	42 907
Provision		581 727	587 371	587 371	581 838	587 371
VAT		1 134 783	-	-	1 276 365	-
Other current liabilities		-	-	-	-	-
Total current liabilities		6 215 309	3 454 318	3 454 318	6 553 339	3 454 318
Non current liabilities						
Financial liabilities		18 617	81 274	81 274	14 114	81 274
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		18 617	81 274	81 274	14 114	81 274
TOTAL LIABILITIES		6 233 926	3 535 592	3 535 592	6 567 453	3 535 592
NET ASSETS	2	1 494 895	1 159 502	1 159 502	2 272 282	1 159 502
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 570 991	971 033	971 033	2 277 857	971 033
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 570 991	971 033	971 033	2 277 857	971 033

Note: The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 30 November 2024 amounts to R 2, 272 billion.

The Current Liabilities exceeds the Current Assets with R 2,946 billion. This is a serious liquidity problem.

2.5 Monthly Budget Statement - Cash Flow Statement

Collection rate – collection rate for the month ending 30 November 2024 is 41%.

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		425 657	385 895	385 895	32 788	204 055	160 789	43 266	27%	385 895
Service charges		1 106 434	1 527 562	1 527 562	113 901	567 785	636 484	(68 699)	-11%	1 527 562
Other revenue		2 600 472	82 780	82 780	155 575	1 027 531	34 492	993 039	2879%	82 780
Transfers and Subsidies - Operational		610 676	657 797	657 797	699	273 947	274 082	(135)	0%	657 797
Transfers and Subsidies - Capital		172 541	186 250	186 250	21 000	114 016	77 604	36 412	47%	186 250
Interest		363	111 880	111 880	827	5 530	46 617	(41 086)	-88%	111 880
Dividends										
Payments										
Suppliers and employees		(2 320 151)	(3 071 220)	(3 071 220)	(461 511)	(711 580)	(1 279 677)	(568 096)	44%	(3 071 220)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 595 993	(119 057)	(119 057)	(136 721)	1 481 284	(49 609)	#####	3086%	(119 057)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(11 322)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments										
Payments										
Capital assets		(238 305)	(236 250)	(236 250)	(15 513)	(54 993)	(98 437)	(43 444)	44%	(236 250)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(249 627)	(236 250)	(236 250)	(15 513)	(54 993)	(98 437)	(43 444)	44%	(236 250)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(865)	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	(4 800)	(4 800)	-	-	(2 000)	(2 000)	100%	(4 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(865)	(4 800)	(4 800)	-	-	(2 000)	(2 000)	100%	(4 800)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(104 773)	(92 679)	(92 679)	1 760 806	182 281	(92 679)			182 281
Cash/cash equivalents at month/year end:		2 240 728	(452 786)	(452 786)	1 608 571	1 608 571	(242 725)			(177 826)

NOTE: The cash and call Investments for the month ending 30 November 2024 amounts to R 175,3 million that consists of the following:

- Bank balances: R 22 million
- Call investments: R 153,3 million

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 below. The municipality started the 2024/25 financial year with borrowing debt of R 5, 5 million and after repayments of R1,745 million were made, the total outstanding borrowings as at 30 November 2024 amounts to R3,730 million.

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

Borrowing Reference No	Start Date	End Date	Lender	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2024	Debt Repaid or Re-deemed	Balance at 30/11/2024
Monthly Payments								
103677/1	01/11/2010	01/11/2025	Development Bank of SA		49 223,55	5 474 291,10	342 191,58	5 132 099,52
103677/1	01/11/2010	01/11/2025	Development Bank of SA		46 041,26	5 132 099,52	345 373,87	4 786 725,65
103677/1	01/11/2010	01/11/2025	Development Bank of SA		41 784,88	4 786 725,65	349 630,25	4 437 095,40
103677/1	01/11/2010	01/11/2025	Development Bank of SA		39 807,93	4 437 095,40	351 607,20	4 085 488,20
103677/1	01/11/2010	01/11/2025	Development Bank of SA		35 606,74	4 085 488,20	355 943,08	3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
103677/1	01/11/2010	01/11/2025	Development Bank of SA			3 729 545,12		3 729 545,12
ANNUITY LOANS								
10913	30/09/1999	30/09/2019	Development Bank of SA	15,25	0,00	0,00	0,00	0,00
TOTAL ANNUITIES					212 464,36	5 474 291,10	1 744 745,98	3 729 545,12

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 9,812,697,935 as at 30 November 2024 compared to R 9,673,310,552 as at 31 October 2024.

Current to 30 days debt amounted to R 309,486,201 as at 30 November 2024 and has decreased with R 314,034 compared to R 309,800,235 as at 31 October 2024.

31 to 60 days debt decreased with R 6,509,169; 61 to 90 days increased with R 4,086,980 and 91 days and older debt as at 30 November 2024 amounted to R 9,104,743,848 and has increased with R 142,123,606 compared to R 8,962,620,242 as at 31 October 2024.

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

Debtors age analysis per debtor type

Government Debt: R 100,370,939 (1%)

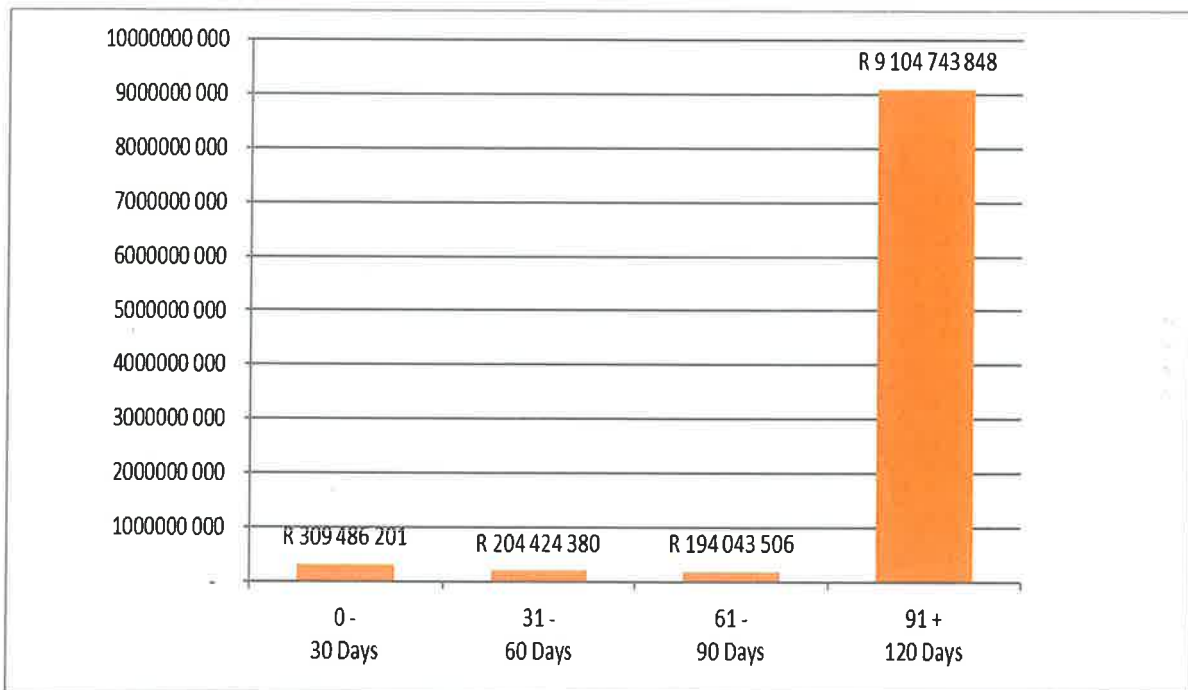
Business debtors: R 772,034,952 (8%)

Domestic debtors: R 8,940,292,043 (91%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 NOVEMBER 2024

DEBTOR'S AGE ANALYSIS - 30 NOVEMBER 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	87 401 438	71 008 391	67 529 977	3 225 389 126	3 451 328 932
Electricity Tariffs	83 689 398	36 241 156	27 324 403	597 862 059	745 117 017
Rates (Property Rates)	36 805 658	16 496 453	12 310 965	495 154 712	560 767 786
Sewerage/ Sanitation	9 776 550	7 442 155	6 741 845	420 241 114	444 201 664
Refuse Removal Tariffs	18 551 928	14 915 214	13 842 236	856 921 985	904 231 363
Other	73 261 229	58 321 012	66 294 080	3 509 174 853	3 707 051 174
Total By Income Source	309 486 201	204 424 380	194 043 506	9 104 743 848	9 812 697 935
Debtors Age Analysis By Customer Group					
Government	10 102 522	9 608 878	4 109 291	76 550 248	100 370 939
Business	79 591 044	27 756 580	23 663 301	641 024 027	772 034 952
Households	219 792 634	167 058 922	166 270 914	8 387 169 572	8 940 292 043
Other	-	-	-	-	-
Total By Customer Group	309 486 201	204 424 380	194 043 506	9 104 743 848	9 812 697 935



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

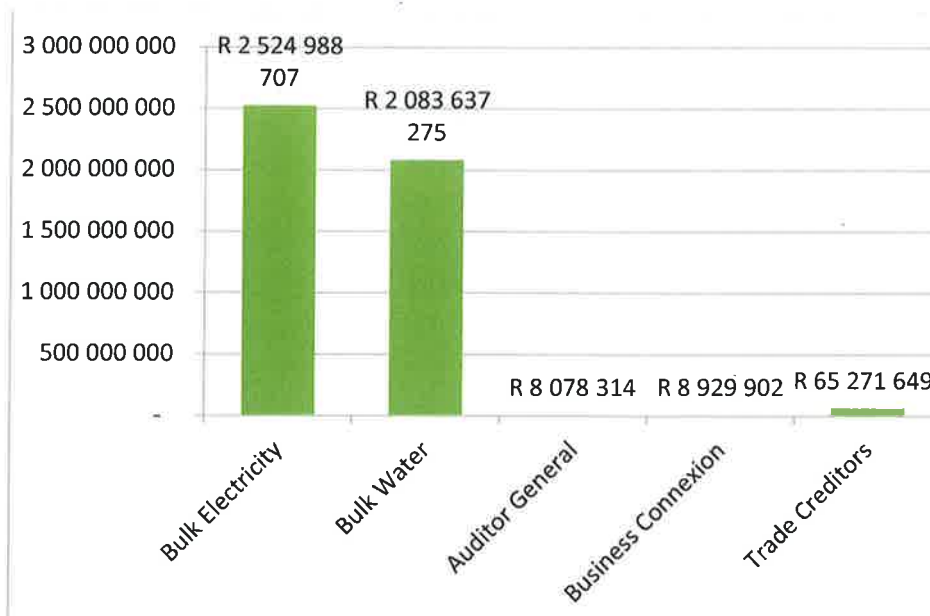
The Municipality should prioritise data cleansing to analyse the debtors on the debtor's book.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 4,691 billion as at 30 November 2024 compared with R 4,538 billion as at 31 October 2024 and has increased with R 153 million.

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

CREDITORS AGE ANALYSIS - 30 November 2024					
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	101 235 698	100 939 815	102 862 575	2 219 950 619	2 524 988 707
Bulk Water	145 533 954	67 771 466	67 702 033	1 802 629 822	2 083 637 275
Auditor General	7 978 280	1 021	978	98 035	8 078 314
Business Connexion	3 868 799	408 568	980 197	3 672 338	8 929 902
Trade Creditors	41 609 093	8 705 273	14 957 283		65 271 649
Total	300 225 824	177 826 143	186 503 066	4 026 350 814	4 690 905 847



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R 2,525 billion followed by Midvaal with the total outstanding amount of R 2,084 billion.

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 November 2024 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 NOVEMBER 2024

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

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	Operating balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months									
Municipality												
ABSA		-		daily call	yes	Variable		183 906	937	(120 352)	53 784	118 276
INVESTEC		-		daily call	yes	Variable		8 578	54	-		8 632
SANLAM		2	ys	Policy	yes	Variable	2024/08/01	13 071		-		13 071
FNB		12	months	Long term	yes	Variable	2023/06/30	76		-		76
FNB		-		daily call	yes	Variable		26 035	341			26 376
NEDBANK												
Municipality sub-total								231 665	1 332	(120 352)	53 784	166 430
Entities												
Entities sub-total												
TOTAL INVESTMENTS AND INTEREST	2							231 665	1 332	(120 352)	53 784	166 430

Note: The municipality started the beginning of the month with total investments of R 231,665 million and after investment made of R 53,784 million and withdrawals of R 120,352 million closed with an investment balance of R 166,430 million that includes collateral and long-term investment at the five listed local banks.

3.4 Allocations received and Actual expenditure on allocations received

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

TABLE 15: TRANSFER AND GRANT RECEIPTS

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		613 976	656 616	656 616	1 454	270 583	273 590	(3 007)	-1,1%	656 616
Energy Efficiency and Demand Side Management Grant		3 993	5 000	5 000	867	867	2 083	(1 216)	-58,4%	5 000
Equitable Share		599 606	641 421	641 421	-	267 259	267 259	0	0,0%	641 421
Expanded Public Works Programme Integrated Grant		2 763	1 555	1 555	123	366	648	(282)	-43,5%	1 555
Local Government Financial Management Grant		2 584	3 000	3 000	27	250	1 250	(1 000)	-80,0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 031	5 640	5 640	438	1 840	2 350	(510)	-21,7%	5 640
Other transfers and grants (insert description)										
Provincial Government:		2 693	1 181	1 181	179	179	492	(313)	-63,6%	1 181
Capacity Building and Other Grants		2 693	1 181	1 181	179	179	492	(313)	-63,6%	1 181
Other transfers and grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	616 668	657 797	657 797	1 634	270 762	274 082	(3 320)	-1,2%	657 797
Capital Transfers and Grants										
National Government:		178 140	186 250	186 250	13 969	41 674	77 604	(35 930)	-46,3%	186 250
Integrated National Electrification Programme Grant		6 163	2 924	2 924	26	639	1 218	(579)	-47,5%	2 924
Municipal Infrastructure Grant		105 368	107 164	107 164	11 570	26 249	44 652	(18 403)	-41,2%	107 164
Neighbourhood Development Partnership Grant		21 098	26 162	26 162	-	6 765	10 901	(4 136)	-37,9%	26 162
Water Services Infrastructure Grant		45 511	50 000	50 000	2 374	8 021	20 833	(12 812)	-61,5%	50 000
Provincial Government:		300	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		300	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		0	-	-	-	-	-	-	-	-
[insert description]										
Developers Contribution		-	-	-	-	-	-	-	-	-
Ditsela		0	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	178 440	186 250	186 250	13 969	41 674	77 604	(35 930)	-46,3%	186 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	795 108	844 047	844 047	15 603	312 436	351 686	(39 250)	-11,2%	844 047

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		190 893	116 844	116 844	6 574	40 403	48 685	(8 282)	-17,0%	116 844
Energy Efficiency and Demand Side Management Grant		3 474	4 000	4 000	25	892	1 667	(775)	-46,5%	4 000
Equitable Share		168 350	102 657	102 657	5 842	36 368	42 774	(6 406)	-15,0%	102 657
Expanded Public Works Programme Integrated Grant		2 565	1 571	1 571	122	488	654	(166)	-25,4%	1 571
Local Government Financial Management Grant		11 420	3 000	3 000	97	306	1 250	(944)	-75,5%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 085	5 616	5 616	489	2 349	2 340	9	0,4%	5 616
Provincial Government:		2 257	1 181	1 181	-	179	492	(313)	-63,6%	1 181
Capacity Building and Other Grants		2 257	1 181	1 181	-	179	492	(313)	-63,6%	1 181
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		193 150	118 025	118 025	6 574	40 582	49 177	(8 595)	-17,5%	118 025
Capital expenditure of Transfers and Grants										
National Government:		236 808	186 250	186 250	15 513	54 867	77 604	(22 737)	-29,3%	186 250
Integrated National Electrification Programme Grant		5 291	2 924	2 924	-	559	1 218	(659)	-54,1%	2 924
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		172 543	107 164	107 164	13 243	39 181	44 652	(5 471)	-12,3%	107 164
Neighbourhood Development Partnership Grant		19 399	26 162	26 162	-	5 882	10 901	(5 019)	-46,0%	26 162
Water Services Infrastructure Grant		39 575	50 000	50 000	2 270	9 245	20 833	(11 588)	-55,6%	50 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Ditsela		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		236 808	186 250	186 250	15 513	54 867	77 604	(22 737)	-29,3%	186 250
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		429 958	304 274	304 274	22 087	95 449	126 781	(31 332)	-24,7%	304 274

Note: The table reflect the YTD actual expenditure incurred amounting to R 95.4 million against the YTD budget of R 126.8 million as at 30 November 2024.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

Employees related cost amount to R 64, 8 million and Councillors Remuneration amount to R 3, 2 million for the month ending 30 November 2024

TABLE 17: COUNCILORS AND EMPLOYEE BENEFIT

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		24 614	27 437	27 437	2 010	9 752	11 432	(1 680)	-15%	27 437
Pension and UIF Contributions		1 703	2 510	2 510	139	662	1 046	(383)	-37%	2 510
Medical Aid Contributions		-	20	20	-	-	9	(9)	-100%	20
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 952	5 219	5 219	302	1 528	2 175	(647)	-30%	5 219
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		8 770	10 921	10 921	716	3 472	4 551	(1 079)	-24%	10 921
Sub Total - Councillors		39 039	46 107	46 107	3 167	15 414	19 211	(3 797)	-20%	46 107
% increase	4		18,1%	18,1%						18,1%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	18	3 417	3 417	-	-	1 424	(1 424)	-100%	3 417
Pension and UIF Contributions		1	18	18	-	-	7	(7)	-100%	18
Medical Aid Contributions		-	56	56	-	-	23	(23)	-100%	56
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	963	963	-	-	401	(401)	-100%	963
Cellphone Allowance		615	236	236	-	-	98	(98)	-100%	236
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		17	40	40	-	-	17	(17)	-100%	40
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		651	4 729	4 729	-	-	1 971	(1 971)	-100%	4 729
% increase	4		626,7%	626,7%						626,7%
Other Municipal Staff										
Basic Salaries and Wages		500 739	496 943	496 943	40 445	202 149	207 060	(4 910)	-2%	496 943
Pension and UIF Contributions		94 808	107 615	107 615	8 235	41 032	44 840	(3 808)	-8%	107 615
Medical Aid Contributions		42 325	48 764	48 764	3 672	18 292	20 319	(2 026)	-10%	48 764
Overtime		65 803	32 817	32 817	4 602	25 604	13 674	11 930	87%	32 817
Performance Bonus		33 779	42 091	42 091	4 995	15 337	17 538	(2 201)	-13%	42 091
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 635	2 123	2 123	128	650	885	(235)	-27%	2 123
Housing Allowances		6 311	8 862	8 862	531	2 690	3 693	(1 002)	-27%	8 862
Other benefits and allowances		22 963	35 136	35 136	1 564	7 926	14 640	(6 714)	-46%	35 136
Payments in lieu of leave		5 742	15 600	15 600	586	5 455	6 500	(1 045)	-16%	15 600
Long service awards		(2 956)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	23 380	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		794 529	789 953	789 953	64 758	319 137	329 148	(10 011)	-3%	789 953
% increase	4		-0,6%	-0,6%						-0,6%
Total Parent Municipality		834 219	840 789	840 789	67 925	334 551	350 330	(15 779)	-5%	840 789

Overtime

The total overtime budget for the 2024/25 financial year amounts to R 32, 8 million. The actual expenditure for the month ending 30 November 2024 amounted to R 4, 6 million and Year to date actual expenditure amounted to R 25, 6 million that is 78% of the total budget.

OVERTIME 30 NOVEMBER 2024

DEPARTMENT	Description	Budget/OpenBal	Curr Mth Expend	YTD Movement	Balance	% Exp
Public Safety	MS: OVERTIME - NON STRUCTURED	2 395 965	176 005	1 307 785	1 088 180	54,58
Community Services	MS: OVERTIME - NON STRUCTURED					
Planning & human Settlements	MS: OVERTIME - NON STRUCTURED	1 813 118	158 733	629 819	1 183 299	34,73
SAC	MS: OVERTIME - NON STRUCTURED	9 609		14 700	(5 091)	152,98
Council General	MS: OVERTIME - NON STRUCTURED	462 285	88 216	380 328	81 957	82,27
Civil Engineering	MS: OVERTIME - NON STRUCTURED	283 311		103 618	179 693	36,57
Water	MS: OVERTIME - NON STRUCTURED	1 102 385	127 097	462 649	639 736	41,96
Electrical Engineering	MS: OVERTIME - NON STRUCTURED	7 012 902	830 779	4 950 046	2 062 856	70,58
Electrical	MS: OVERTIME - NON STRUCTURED	1 058 836	86 282	520 054	538 782	49,11
Corporate	MS: OVERTIME - NON STRUCTURED	4 547 598	655 139	3 302 174	1 245 424	72,61
Finance	MS: OVERTIME - NON STRUCTURED	525 265	120 722	620 372	(95 107)	118,1
Cleansing	MS: OVERTIME - NON STRUCTURED	1 620 341	230 562	2 058 374	(438 033)	127,03
Sewerage	MS: OVERTIME - NON STRUCTURED	6 431 112	1 234 363	6 033 398	397 714	93,81
Market	MS: OVERTIME - NON STRUCTURED	5 396 447	894 007	5 194 968	201 479	96,26
LED	MS: OVERTIME - NON STRUCTURED	150 240		25 581	124 659	17,02
TOTAL		32 809 414	4 601 905	25 603 865	7 205 549	78

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 – M05 November 2024					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Service Charges: Waste Water	(10,434,999)	-19%	Less revenue billed as the anticipated increase on the waste water revenue has not materialised.	It is imperative that the Billing section does a proper investigation to ensure that all properties are billed accurately for basic and additional sewer.
	Sale of Goods and Rendering of services	1,183,396	34%	Sale of Goods and Rendering of services is performing satisfactory with a positive variance of 32%	
	Interest earned from Receivables	58,758,209	32%	Positive variance is due to the increase in debt over 90 days, which results 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.
	Interest from Current and Non-Current Assets	(995,815)	-12%	Most of the interest earned is realised at the end of financial year.	The municipality is improving on its cash and investment management and regularly invest funds that are not immediately needed for operations. The Municipality is also investing capital grants already received, whilst keeping the unspent portion in the investment account. The bulk of the interest earned is recognised at year-end.
	Rental from fixed assets	(501,048)	-18%	Rental of Fixed Assets is showing a negative variance as a result of an under-recovery on rental of Machinery and Equipment.	The Municipality has appointed a new service provider, to assist with the collection of traffic fines. Positive variance will start to reflect in the next coming months.
2	Expenditure by Type				

Bulk Purchases	(45,472,853)	-62%	Due to low collection, CoM is facing challenges to fully service its Eskom debts.	There are revenue strategies in place to increase collection. CoM is currently under Financial Recovery Plan
Inventory consumed	53,017,147	38%	Inventory consumed is showing a positive variance as a result of payments made to Midvaal during July, August and September 2024.	
Interest	(43,427)	-94%	The underspending is mainly on interest paid on overdue accounts.	Most of the journals for interest paid on overdue accounts are done at the end of the financial year.
Contracted services	(25,706,095)	-21%	Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration.	The outstanding invoices have not yet been captured on the system and have to be processed during the next coming months.
Operational Cost	(11,542,243)	-45%	Less spending due to cash flow challenges	The Municipality is currently implementing strict measures in terms of monitoring of spending on non-essential items, which led to savings on other expenditure line items.

TABLE 19: FINANCIAL PERFORMANCE

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

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,4%	9,9%	9,9%	5,1%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		173,0%	293,6%	293,6%	203,6%	293,6%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	38,4%	24,5%	24,5%	55,1%	24,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,9%	-7,7%	-7,7%	11,3%	-7,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		14,3%	21,7%	21,7%	73,3%	21,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2	0,0%	15,0%	15,0%	0,0%	15,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2	0,0%	10,0%	10,0%	0,0%	10,0%
Employee costs	Employee costs/Total Revenue - capital revenue		19,5%	18,6%	18,6%	17,6%	18,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,6%	6,2%	6,2%	2,6%	6,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,0%	9,9%	9,9%	3,0%	1,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

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

Month	2023/24	Budget Year 2024/25							
	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	19 859	19 687	19 687	1 911	1 911	19 687	17 777	90,3%	1%
August	19 859	19 687	19 687	16 070	16 070	39 375	23 305	59,2%	7%
September	19 859	19 687	19 687	8 050	8 050	59 062	51 013	86,4%	3%
October	19 859	19 687	19 687	13 449	13 449	78 750	65 301	82,9%	6%
November	19 859	19 687	19 687	15 513	15 513	98 437	82 924	84,2%	7%
December	19 859	19 687	19 687	-	-	118 125	118 125	100,0%	0%
January	19 859	19 687	19 687	-	-	137 812	137 812	100,0%	0%
February	19 859	19 687	19 687	-	-	157 500	157 500	100,0%	0%
March	19 859	19 687	19 687	-	-	177 187	177 187	100,0%	0%
April	19 859	19 687	19 687	-	-	196 875	196 875	100,0%	-
May	19 859	19 687	19 687	-	-	216 562	216 562	100,0%	-
June	19 859	19 687	19 687	-	-	236 250	236 250	100,0%	-
Total Capital expenditure	238 305	236 250	236 250	54 993					

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		188 638	136 056	138 245	15 310	45 051	57 486	12 435	21,6%	138 245
Roads Infrastructure		32 860	12 802	19 730	2 784	11 732	7 853	(3 879)	-49,4%	19 730
Roads		32 860	12 802	19 730	2 784	11 732	7 853	(3 879)	-49,4%	19 730
Electrical Infrastructure		110 064	-	2 189	-	-	796	796	100,0%	2 189
Power Plants										
HV Substations		1 497	-	-	-	-	-	-		-
MV Networks		3 785	-	-	-	-	-	-		-
LV Networks		104 782	-	2 189	-	-	796	796	100,0%	2 189
Capital Spares										
Water Supply Infrastructure		19 228	22 968	22 968	2 117	9 801	9 570	(231)	-2,4%	22 968
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works										
Bulk Mains		16 437	10 468	22 968	2 117	9 801	8 907	(894)	-10,0%	22 968
Distribution		2 791	12 500	-	-	-	663	663	100,0%	-
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 022	61 512	54 585	6 732	19 485	23 111	3 626	15,7%	54 585
Pump Station		1 291	-	-	-	-	-	-		-
Reticulation		-	25 097	18 169	-	-	7 938	7 938	100,0%	18 169
Waste Water Treatment Works										
Outfall Sewers		4 505	23 916	23 916	4 641	17 394	9 965	(7 429)	-74,5%	23 916
Toilet Facilities		2 225	12 500	12 500	2 092	2 092	5 208	3 117	59,8%	12 500
Capital Spares										
Solid Waste Infrastructure		18 463	38 774	38 774	3 677	4 033	16 156	12 123	75,0%	38 774
Landfill Sites										
Waste Transfer Stations		18 463	38 774	38 774	3 677	4 033	16 156	12 123	75,0%	38 774
Community Assets		7 966	15 094	15 094	24	1 053	6 289	5 236	83,3%	15 094
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		7 966	15 094	15 094	24	1 053	6 289	5 236	83,3%	15 094
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		7 966	15 094	15 094	24	1 053	6 289	5 236	83,3%	15 094
Computer Equipment		(0)	3 000	3 000	-	-	1 250	1 250	100,0%	3 000
Computer Equipment		(0)	3 000	3 000	-	-	1 250	1 250	100,0%	3 000
Furniture and Office Equipment		-	2 000	2 000	-	63	833	770	92,4%	2 000
Furniture and Office Equipment		-	2 000	2 000	-	63	833	770	92,4%	2 000
Machinery and Equipment		(0)	5 000	5 000	-	62	2 083	2 021	97,0%	5 000
Machinery and Equipment		(0)	5 000	5 000	-	62	2 083	2 021	97,0%	5 000
Transport Assets		-	40 000	40 000	-	-	16 667	16 667	100,0%	40 000
Transport Assets		-	40 000	40 000	-	-	16 667	16 667	100,0%	40 000
Total Capital Expenditure on new assets	1	196 604	201 150	203 338	15 335	46 230	84 608	38 378	45,4%	203 338

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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		10 039	17 613	15 424	179	738	6 543	5 805	88,7%	15 424
Electrical Infrastructure		4 528	5 113	2 924	-	559	1 334	775	58,1%	2 924
Power Plants										
HV Substations		1 506	2 924	2 924	-	559	1 218	659	54,1%	2 924
LV Networks		3 022	2 189	-	-	-	116	116	100,0%	-
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		5 511	12 500	12 500	179	179	5 208	5 030	96,6%	12 500
Pump Station										
Reticulation										
Waste Water Treatment Works		5 511	12 500	12 500	179	179	5 208	5 030	96,6%	12 500
Total Capital Expenditure on renewal of existing ass	1	10 039	17 613	15 424	179	738	6 543	5 805	88,7%	15 424

SUPPORTING TABLE SC13c

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	91 624	195 344	195 274	19 896	37 893	81 385	43 491	53,4%	195 274
Roads Infrastructure		2 182	63 409	63 409	815	2 510	26 420	23 911	90,5%	63 409
Roads		1 659	62 643	62 643	789	2 458	26 101	23 643	90,6%	62 643
Road Structures										
Road Furniture		523	766	766	27	52	319	267	83,7%	766
Capital Spares										
Storm water Infrastructure		223	7 000	7 000	643	643	2 917	2 273	77,9%	7 000
Drainage Collection		223	7 000	7 000	643	643	2 917	2 273	77,9%	7 000
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		79 015	81 995	81 925	11 224	19 747	34 156	14 409	42,2%	81 925
MV Substations		-	864	864	-	-	360	360	100,0%	864
MV Switching Stations		-	128	128	-	-	53	53	100,0%	128
MV Networks										
LV Networks		79 015	81 003	80 933	11 224	19 747	33 743	13 996	41,5%	80 933
Capital Spares										
Water Supply Infrastructure		9 728	20 251	20 251	1 965	6 304	8 438	2 134	25,3%	20 251
Dams and Weirs										
Boreholes										
Reservoirs		1 345	3 765	3 765	114	240	1 569	1 328	84,7%	3 765
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		8 383	16 486	16 486	1 851	6 064	6 869	805	11,7%	16 486
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		477	22 689	22 689	5 248	8 690	9 454	764	8,1%	22 689
Pump Station										
Reticulation		729	14 979	14 979	238	1 606	6 241	4 635	74,3%	14 979
Waste Water Treatment Works		(252)	7 710	7 710	5 011	7 084	3 212	(3 871)	-120,5%	7 710
Community Assets		3 184	15 540	14 540	239	2 294	6 350	4 056	63,9%	14 540
Community Facilities		1 919	9 743	8 743	182	1 768	3 934	2 166	55,1%	8 743
Museums		22	134	134	-	-	56	56	100,0%	134
Galleries										
Theatres										
Libraries		1 026	2 732	2 732	24	529	1 138	609	53,5%	2 732
Cemeteries/Crematoria		382	5 044	4 044	64	776	1 977	1 201	60,7%	4 044
Police										
Parks										
Public Open Space		13	75	75	-	-	31	31	100,0%	75
Nature Reserves		214	629	629	93	169	262	93	35,7%	629
Public Ablution Facilities										
Markets		262	1 129	1 129	-	295	470	175	37,3%	1 129
Sport and Recreation Facilities		1 266	5 797	5 797	58	525	2 415	1 890	78,2%	5 797
Indoor Facilities		351	1 656	1 656	-	78	690	613	88,8%	1 656
Outdoor Facilities		915	4 140	4 140	58	448	1 725	1 277	74,0%	4 140
Capital Spares										
Heritage assets		38	500	500	-	-	208	208	100,0%	500
Monuments										
Historic Buildings										
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		38	500	500	-	-	208	208	100,0%	500

Other assets		2 688	8 911	8 831	86	502	3 703	3 201	86,4%	8 831
Operational Buildings		2 688	8 911	8 831	86	502	3 703	3 201	86,4%	8 831
Municipal Offices		2 657	8 858	8 778	86	502	3 681	3 179	86,4%	8 778
Pay/Enquiry Points										
Building Plan Offices										
Workshops		30	43	43	–	–	18	18	100,0%	43
Yards										
Stores		1	10	10	–	–	4	4	100,0%	10
Intangible Assets		(1 097)	10 063	10 063	50	1 286	4 193	2 907	69,3%	10 063
Servitudes										
Licences and Rights		(1 097)	10 063	10 063	50	1 286	4 193	2 907	69,3%	10 063
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		(1 097)	10 063	10 063	50	1 286	4 193	2 907	69,3%	10 063
Load Settlement Software Applications										
Unspecified										
Computer Equipment		214	8 637	8 637	–	–	3 599	3 599	100,0%	8 637
Computer Equipment		214	8 637	8 637	–	–	3 599	3 599	100,0%	8 637
Furniture and Office Equipment		215	3 597	3 747	–	750	1 518	767	50,6%	3 747
Furniture and Office Equipment		215	3 597	3 747	–	750	1 518	767	50,6%	3 747
Machinery and Equipment		7 988	19 325	19 325	621	3 802	8 052	4 250	52,8%	19 325
Machinery and Equipment		7 988	19 325	19 325	621	3 802	8 052	4 250	52,8%	19 325
Transport Assets		2	2 509	2 509	–	–	1 046	1 046	100,0%	2 509
Transport Assets		2	2 509	2 509	–	–	1 046	1 046	100,0%	2 509
Total Repairs and Maintenance Expenditure	1	104 856	264 424	263 424	20 891	46 527	110 052	63 525	57,7%	263 424

SUPPORTING TABLE SC13d

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		266 557	313 504	313 504	44 429	133 286	130 627	(2 659)	-2,0%	313 504
Roads Infrastructure		96 532	83 319	83 319	14 783	44 349	34 716	(9 633)	-27,7%	83 319
Roads		96 532	83 319	83 319	14 783	44 349	34 716	(9 633)	-27,7%	83 319
Electrical Infrastructure		53 737	62 937	62 937	8 959	26 876	26 224	(652)	-2,5%	62 937
MV Networks		53 737	62 937	62 937	8 959	26 876	26 224	(652)	-2,5%	62 937
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		55 283	82 326	82 326	9 214	27 642	34 302	6 661	19,4%	82 326
Distribution		55 283	82 326	82 326	9 214	27 642	34 302	6 661	19,4%	82 326
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		61 004	84 922	84 922	11 473	34 419	35 384	965	2,7%	84 922
Pump Station		-	-	-	-	-	-	-		-
Reticulation		61 004	84 922	84 922	11 473	34 419	35 384	965	2,7%	84 922
Other assets		54 534	79 509	79 509	9 103	27 308	33 129	5 821	17,6%	79 509
Operational Buildings		54 534	79 509	79 509	9 103	27 308	33 129	5 821	17,6%	79 509
Municipal Offices		54 534	79 509	79 509	9 103	27 308	33 129	5 821	17,6%	79 509
Computer Equipment		1 526	1 763	1 763	254	763	734	(28)	-3,9%	1 763
Computer Equipment		1 526	1 763	1 763	254	763	734	(28)	-3,9%	1 763
Furniture and Office Equipment		21 968	2 617	2 617	232	697	1 090	393	36,0%	2 617
Furniture and Office Equipment		21 968	2 617	2 617	232	697	1 090	393	36,0%	2 617
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		3 390	13 705	13 705	565	1 695	5 710	4 016	70,3%	13 705
Transport Assets		3 390	13 705	13 705	565	1 695	5 710	4 016	70,3%	13 705
Total Depreciation	1	347 975	411 098	411 098	54 583	163 748	171 291	7 542	4,4%	411 098

SUPPORTING TABLE SC13e

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		29 047	12 500	12 500	-	6 975	5 208	(1 767)	-33,9%	12 500
Water Supply Infrastructure		29 047	12 500	12 500	-	6 975	5 208	(1 767)	-33,9%	12 500
Dams and Weirs										
Boreholes										
Reservoirs		29 047	12 500	12 500	-	6 975	5 208	(1 767)	-33,9%	12 500
Community Assets		2 615	4 988	4 988	-	1 050	2 078	1 028	49,5%	4 988
Community Facilities		2 615	4 988	4 988	-	1 050	2 078	1 028	49,5%	4 988
Markets		2 615	4 988	4 988	-	1 050	2 078	1 028	49,5%	4 988
Total Capital Expenditure on upgrading of existing	1	31 662	17 488	17 488	-	8 025	7 286	(739)	-10,1%	17 488

3.7 ANNEXURES

- 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

ANNEXURE A

Progress on Municipal Debt Relief

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

Monthly Compliance Check List					
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>	Responsible Person	Monthly Progress	How are you going to ensure compliance (applicable manager to provide SOP that will be updated and monitored)	
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 is currently paying R40 to R50 million a month to Eskom.	
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 is currently paid R30 million a month.	
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 low collection, CoM is facing challenges to fully service its creditors. Two contractors are appointed to assist with credit control functions being, issuing of notices and restrictions of water. Over R34 000 notices has been issued since the beginning of November 2024. There are reactions due to this measure and increased arrangements on the arrear amounts. There is also a Financial Recovery Plan in place to improve the financial health.	

6.3.5	<p>- 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://guploadportal.treasury.gov.za?</p>	<p>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 osek gala@klerksdorp.org</p>	Yes	
6.3.6	<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>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 osek gala@klerksdorp.org</p>	Yes	
6.4	Compliance with a funded MTREF –			
6.4.1	<p>- Has the municipality tabled and adopted a funded 2024/25 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 osek gala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No	<p>The Municipality has adopted funding plan together with MTREF 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 osek gala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	Yes	
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>TO Sekgala (Deputy Director Budget) 018 487 8040 osek gala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	Yes	<p>The municipality made provision for debt impairment in line with the budgeted expected collection rate for the original budget. The provision will be reviewed during the 2024/25 mid-year assessment pending the outcome of the 2023/24 audit outcome</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</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osek gala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	Yes	<p>The depreciation and asset impairment are calculated in line with the fixed asset register and provision is also made for all WIP projects and not yet completed. Impairments are done on a yearly basis on the condition of the asset. The provision</p>

	Performance) of the Municipal Budget-and Reporting Regulations?			will be reviewed during the 2024/25 mid-year assessment pending the outcome of the 2023/24 audit outcome
	<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>			
6.4.5	- <i>If the municipality's MTREF is not funded</i> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	Yes	The funding plan was tabled together with the current budget. It will be monitored strictly on a monthly progress. MMC's also committed at Mayoral Committee to monitor the progress closely.
6.4.6	- 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>)	TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	Yes	The A7 is currently projecting 12 equal amounts due to financial system issues. BCX is assisting to align this on the Budget Management Module (BMM).
6.5	Cost reflective tariffs – has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org	No	Tariff tool was tabled and adopted on the 24 th of June 2024 with the 2024/2025 MTREF. This was also uploaded on GoMuni.
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, <i>demonstrated, through its by-laws and budget related policies</i> that:			
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org	Yes	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.

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>- 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><i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i></p>	N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9040	Yes	The 80/20 is applied to defaulting consumers as per credit control policy
6.6.3	<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	Maintain a minimum average quarterly collection of property rates and services charges –			
6.7				
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> <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>	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 41%. The following are the reasons for non-achievement:</p> <ul style="list-style-type: none"> • Culture of non-payment in the area • A high level of unemployment • Challenges in Eskom supplied areas • Intimidations at the town ships • Data cleansing needs to be done • 1200 stolen meters in Jouberton

6.7.2	<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 required quarterly average collection set-out in paragraph 6.7.1;</p> <p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	No	Municipality has targeted all areas that Municipality in servicing for electricity.
6.7.2.1	<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 required quarterly average collection set-out in paragraph 6.7.1;</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	Yes	
6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	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	<p>* 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?</p>	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	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	<p>- 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?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	No	Council approved that City of Matlosana submit the application of the Smart Metering to National Treasury. The application was submitted on 4 December 2024.
6.7.4	<p>- 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?</p>	<p>J Pilusa (Acting Director Technical) 018 487 8023/072 313 4253tpelesane@klerksdorp.org</p>	No	

6.7.5	<p>-Has the municipality's 2024/25, 2025/26 and 2026/2027 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?</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>	Yes	C schedule and Section 71 reports.
6.8	<p>Municipality's Completeness of the revenue base –</p>		Yes	
6.8.1	<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 municipal valuer and demonstrated the steps taken to correct the variances identified?</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	<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-SV05) 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. 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: Done - Objections: 8 objections were received and sent to the Municipal Valuer for respond.</p> <p>SV05: Status: The roll has 362 entries - Inspection: closed on the 15th November 2024. - Advert Newspaper: 11 and 18 October 2024 - Promulgation: 15th and 22nd October 2024 - Section 49: Done - Objections: 5 objections were received and sent to the Municipal Valuer for respond</p> <p>3. Variance on the Reconciliation are addressed as follows:</p>

-Reconciliation will be done monthly and variances identified will be addressed accordingly.

Status: In progress

Monthly report will be submitted to Budget Office (Naledi, Meiti and Lesego) for Upload on the portal.

+/- 90% variances are addressed and +/- 10% variance will be dealt with as soon as the below are addressed.

-The last report sent to Budget was October 2024.
- November 2024 report (BP752) will be 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.

Challenges

About 1852 stands that needs to be addressed on various townships
Jouberton
Kanana
Khuma
Alabama
Tigane

Main because of the following reasons:

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.

Status: Done on monthly basis

	<p>-Both lists of Occupation Certificates and Valuation Certificates from Planning and Human settlement are received monthly until the end of October 2024. Designation of the Municipal Valuer was resolved by the Council on the 29th November 2024.</p>				
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://uploadportal.treasury.gov.za?</p>	Yes	<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>		
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>	Yes	<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>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.</p>
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>	No	<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>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.</p>
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>	Yes	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>		<p>Two Provincial Exco Representatives started on 1 February 2024 to ensure the implementation of FRP.</p>
6.9.4	<p>- If the municipality that has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress reports to the Provincial Executive, has the municipality also submitted such FRP progress reports to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously?</p>	No	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>		<p>The monthly progress report is submitted by Provincial Exco Representatives to Provincial Treasury, then Provincial Treasury submit report to National Treasury.</p>
	<p>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.</p>				
	<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>				

6.11	<p>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p> <p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme</i></p>	<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 as the Municipality is under FRP.
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
6.12.1	- 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>Tsaone Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Partially	The ringfencing is done although it is still a challenge to ringfence every cent of income received from services due to cash flow challenges. So far, a maximum of R50 million is ring-fenced for Electricity and R30 million for Water.
6.12.2	- 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>Tsaone Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	No	CoM is still facing challenges in fully servicing Eskom and Midvall accounts.
	<i>Note: A request will be made to the Minister of Finance immediately succeeding the application to exempt municipalities formally from MFMA s.8(3) to facilitate this condition.</i>			
	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>Tsaone Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	Yes	
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?	<p>Tsaone Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	No	Not yet applicable. The write-off not yet implemented.
6.14	'NERSA License - has the municipality during the month failed to comply with any condition if the Municipal Debt Relief?	<p>Tsaone Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Yes	CoM is currently having challenges of fully meeting the conditions of Debt Relief.

Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails 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.

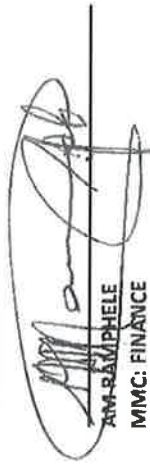

T. SEKGALA

ACTING CHIEF FINANCIAL OFFICER



B.B CHOCHÉ

ACTING MUNICIPAL MANAGER


M.M. RAMPHELE

MMC: FINANCE



S.L. MONDLANE

SPEAKER OF COUNCIL



F.C. MAHLOPHE

EXECUTIVE MAYOR

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) OCTOBER 2024 NOVEMBER 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	54,83%	60%	102 515 385	49%	0%	0%	0%
1A. The total average collection of all revenue in 1, above - excluding the Eskom supply areas	62,63%	76%	108 788 888	59%	0%	0%	0%
2. The total average collection of municipal property rates	141,83%	81%	7 294 726	58%	0%	0%	0%
3. The total average collection of Electricity	60,61%	151%	-22 632 470	90%	0%	0%	0%
4. The total average collection of Water	36,12%	38%	42 699 892	40%	0%	0%	0%
5. The total average collection of Wastewater	65,88%	51%	6 190 126	49%	0%	0%	0%
4. The total average collection of Solid Wastes	34,69%	37%	10 443 569	35%	0%	0%	0%
4. The total average collection of VAT	48,92%	69%	6 605 487	58%	0%	0%	0%
4. The total average collection of Interest	3,21%	3%	50 739 680	3%	0%	0%	0%
4. The total average collection of Sundries	452,74%	48%	1 174 376	13%	0%	0%	0%

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		30%	5 076 205,21	1 280 296,33	25%	3 795 909	27%	0%	0%	0%
Property Rates Tax		188%	371 351,63	208 002,70	56%	163 349	22%	0%	0%	0%
Electricity	Eskom Supplied	44%	746 266,52	476 717,04	64%	269 549	46%	0%	0%	0%
Water		22%	1 396 013,89	374 515,07	27%	1 021 499	37%	0%	0%	0%
Refuse		8%	395 039,97	31 163,37	8%	363 877	10%	0%	0%	0%
Waste Water		12%	236 920,59	36 568,06	15%	200 353	17%	0%	0%	0%
VAT		25%	399 783,25	135 591,51	34%	264 192	39%	0%	0%	0%
Sundries		10%	5 178,42	1 492,66	29%	3 686	40%	0%	0%	0%
Interest		4%	1 525 650,95	16 245,93	1%	1 509 405	3%	0%	0%	0%
Ward 2		34%	2 781 475,77	116 719,55	4%	2 664 756	1%	0%	0%	0%
Property Rates Tax		1548%	45 178,31	761,74	2%	44 417	0%	0%	0%	0%
Electricity	Partial Eskom and Municipal Supplied	0%	756,06	-	0%	756	0%	0%	0%	0%
Water		1%	948 532,76	23 208,11	2%	925 325	2%	0%	0%	0%
Refuse		1%	260 604,94	17 679,46	7%	242 925	3%	0%	0%	0%
Waste Water		53%	149 076,74	51 720,49	35%	97 356	1%	0%	0%	0%
VAT		6%	202 630,45	13 932,09	7%	188 698	2%	0%	0%	0%
Sundries		0%	-	648,04	0%	-648	2%	0%	0%	0%
Interest		5%	1 174 696,52	8 769,62	1%	1 165 927	0%	0%	0%	0%
Ward 3		103%	2 099 855,40	1 691 232,67	81%	408 623	26%	0%	0%	0%
Property Rates Tax		645%	221 690,34	237 067,35	107%	-15 377	11%	0%	0%	0%
Electricity	Municipal supplied	40%	494 264,59	591 276,85	120%	-97 012	48%	0%	0%	0%
Water		38%	718 879,62	433 625,52	60%	285 204	40%	0%	0%	0%
Refuse		40%	105 690,72	97 196,52	92%	8 494	40%	0%	0%	0%
Waste Water		105%	133 800,94	98 747,16	74%	35 054	37%	0%	0%	0%
VAT		45%	390 709,88	179 298,74	46%	211 411	39%	0%	0%	0%
Sundries		9657%	34 673,48	20 250,36	58%	14 423	36%	0%	0%	0%
Interest		4%	195,84	33 770,17	17244%	-33 574	3%	0%	0%	0%
Ward 4		15%	6 902 643,05	493 034,74	7%	6 409 608	11%	0%	0%	0%
Property Rates Tax		891%	196 099,31	18 072,57	9%	178 027	82%	0%	0%	0%
Electricity	Municipal supplied	6%	972 242,87	158 528,88	16%	813 714	8%	0%	0%	0%
Water		1%	2 719 145,65	137 727,81	5%	2 581 418	2%	0%	0%	0%
Refuse		2%	854 491,27	37 962,61	4%	816 529	3%	0%	0%	0%
Waste Water		3%	424 845,86	17 854,57	4%	406 991	4%	0%	0%	0%
VAT		2%	751 936,26	51 640,55	7%	700 296	3%	0%	0%	0%
Sundries		282%	19 457,29	54 381,61	279%	-34 924	3%	0%	0%	0%
Interest		6%	964 424,52	16 866,13	2%	947 558	3%	0%	0%	0%
Ward 5		15%	4 149 776,40	155 608,19	4%	3 994 168	6%	0%	0%	0%
Property Rates Tax		976%	40 191,34	8 342,44	21%	31 849	1%	0%	0%	0%
Electricity	Municipal supplied	14%	330 595,73	45 040,11	14%	285 556	22%	0%	0%	0%
Water		2%	1 535 388,12	58 541,64	4%	1 476 846	5%	0%	0%	0%
Refuse		2%	247 450,58	11 942,63	5%	235 508	7%	0%	0%	0%
Waste Water		30%	134 942,47	3 148,22	2%	131 794	32%	0%	0%	0%
VAT		6%	336 757,52	17 015,69	5%	319 742	9%	0%	0%	0%
Sundries		1125%	5 806,23	1 469,60	25%	4 337	1%	0%	0%	0%
Interest		2%	1 518 644,41	10 107,86	1%	1 508 537	1%	0%	0%	0%
Ward 6		10%	5 099 473,43	315 111,44	6%	4 784 362	5%	0%	0%	0%
Property Rates Tax		238%	130 334,33	66 260,30	51%	64 074	19%	0%	0%	0%
Electricity	Municipal supplied	8%	459 524,70	47 169,04	10%	412 356	16%	0%	0%	0%
Water		2%	1 766 835,05	103 703,49	6%	1 663 132	3%	0%	0%	0%
Refuse		2%	427 189,54	29 953,48	7%	397 236	4%	0%	0%	0%
Waste Water		18%	202 684,87	17 192,24	8%	185 493	5%	0%	0%	0%
VAT		4%	428 031,18	21 234,06	5%	406 797	5%	0%	0%	0%
Sundries		1966%	1 704,93	9 845,13	577%	-8 140	3%	0%	0%	0%
Interest		2%	1 683 168,84	19 753,69	1%	1 663 415	1%	0%	0%	0%

Ward 18		73%	2 639 552,51	1 944 877,50	74%	694 675	47%	0%	0%	0%
Property Rates Tax		148%	715 475,78	682 131,61	95%	33 344	37%	0%	0%	0%
Electricity	Municipal supplied	77%	911 888,02	687 957,51	75%	223 931	86%	0%	0%	0%
Water		61%	337 473,25	239 450,48	71%	98 023	79%	0%	0%	0%
Refuse		59%	62 315,18	47 380,43	76%	14 935	78%	0%	0%	0%
Waste Water		91%	72 331,49	59 318,33	82%	13 013	55%	0%	0%	0%
VAT		67%	215 972,70	141 475,85	66%	74 497	72%	0%	0%	0%
Sundries		470%	59 580,85	3 416,14	6%	56 165	30%	0%	0%	0%
Interest		8%	264 515,23	83 747,15	32%	180 768	15%	0%	0%	0%
Ward 19		64%	20 732 391,16	49 891 161,29	241%	-29 158 770	79%	0%	0%	0%
Property Rates Tax		123%	9 289 107,28	7 743 642,98	83%	1 545 464	49%	0%	0%	0%
Electricity	Municipal supplied	49%	(493 859,52)	29 591 196,67	-592%	-30 085 056	91%	0%	0%	0%
Water		142%	6 348 052,68	4 341 952,33	68%	2 006 100	81%	0%	0%	0%
Refuse		90%	1 732 843,03	1 270 344,08	73%	462 499	70%	0%	0%	0%
Waste Water		111%	2 241 899,25	1 332 220,52	59%	909 679	71%	0%	0%	0%
VAT		57%	1 050 607,92	5 330 172,93	507%	-4 279 565	83%	0%	0%	0%
Sundries		921%	228 311,09	42 893,96	19%	185 417	19%	0%	0%	0%
Interest		8%	335 429,42	238 737,81	71%	96 692	11%	0%	0%	0%
Ward 20		36%	2 723 359,70	192 911,18	7%	2 530 449	2%	0%	0%	0%
Property Rates Tax		395%	139 256,02	8 922,29	6%	130 334	1%	0%	0%	0%
Electricity	Eskom Supplied	0%	422,80	-	0%	423	0%	0%	0%	0%
Water		4%	720 929,31	97 038,32	13%	623 891	2%	0%	0%	0%
Refuse		18%	261 673,06	29 430,32	11%	232 243	1%	0%	0%	0%
Waste Water		67%	139 678,61	4 783,34	3%	134 895	0%	0%	0%	0%
VAT		16%	179 179,99	20 579,69	11%	158 600	2%	0%	0%	0%
Sundries		18932%	815,36	9 687,50	1188%	-8 872	1%	0%	0%	0%
Interest		0%	1 281 404,55	22 469,71	2%	1 258 935	0%	0%	0%	0%
Ward 21		111%	436 140,96	301 551,79	69%	134 589	35%	0%	0%	0%
Property Rates Tax		116%	416 848,26	301 551,79	72%	115 296	28%	0%	0%	0%
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		0%	-	-	0%	0	0%	0%	0%	0%
Sundries		0%	-	-	0%	0	0%	0%	0%	0%
Interest		8%	19 292,70	-	0%	19 293	0%	0%	0%	0%
Ward 22		1%	7 966 164,24	96 172,15	1%	7 869 992	1%	0%	0%	0%
Property Rates Tax		2%	135 260,17	4 517,25	3%	130 743	2%	0%	0%	0%
Electricity	Eskom Supplied	29%	873,18	329,36	38%	544	12%	0%	0%	0%
Water		1%	2 292 974,71	45 737,65	2%	2 247 237	1%	0%	0%	0%
Refuse		1%	767 137,67	16 761,19	2%	750 376	2%	0%	0%	0%
Waste Water		1%	317 444,61	8 011,40	3%	309 433	2%	0%	0%	0%
VAT		1%	519 990,64	7 031,23	1%	512 959	1%	0%	0%	0%
Sundries		109%	3 382,10	3 997,45	118%	-615	63%	0%	0%	0%
Interest		0%	3 929 101,16	9 786,62	0%	3 919 315	0%	0%	0%	0%
Ward 23		13%	5 931 959,48	71 311,92	1%	5 860 648	1%	0%	0%	0%
Property Rates Tax		434%	78 364,11	2 452,17	3%	75 912	1%	0%	0%	0%
Electricity	Eskom Supplied	0%	447,55	-	0%	448	0%	0%	0%	0%
Water		5%	1 794 397,07	26 341,34	1%	1 768 056	1%	0%	0%	0%
Refuse		3%	683 858,97	13 114,18	2%	670 745	2%	0%	0%	0%
Waste Water		28%	312 934,68	16 127,18	5%	296 807	1%	0%	0%	0%
VAT		7%	417 450,48	7 629,39	2%	409 821	1%	0%	0%	0%
Sundries		0%	-	1 708,25	0%	-1 708	371%	0%	0%	0%
Interest		2%	2 644 506,63	3 939,41	0%	2 640 567	0%	0%	0%	0%
Ward 24		25%	4 141 418,57	96 135,17	2%	4 045 283	1%	0%	0%	0%
Property Rates Tax		438%	214 652,92	1 290,39	1%	213 363	0%	0%	0%	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		1%	1 199 731,26	52 370,75	4%	1 147 361	1%	0%	0%	0%
Refuse		14%	382 303,46	20 578,37	5%	361 725	1%	0%	0%	0%
Waste Water		16%	174 999,40	1 927,00	1%	173 072	1%	0%	0%	0%
VAT		6%	282 969,32	11 352,27	4%	271 617	2%	0%	0%	0%
Sundries		0%	-	4 221,11	0%	-4 221	5%	0%	0%	0%
Interest		1%	1 886 762,22	4 395,27	0%	1 882 367	0%	0%	0%	0%
Ward 25		45%	4 250 445,52	861 850,81	20%	3 388 595	8%	0%	0%	0%
Property Rates Tax		305%	419 809,15	284 751,37	68%	135 058	2%	0%	0%	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		18%	1 244 509,59	216 647,51	17%	1 027 862	13%	0%	0%	0%
Refuse		10%	385 600,37	132 019,86	34%	253 581	15%	0%	0%	0%
Waste Water		57%	199 685,15	64 735,74	32%	134 949	16%	0%	0%	0%
VAT		13%	294 091,13	55 703,33	19%	238 388	12%	0%	0%	0%
Sundries		5021%	15 936,65	13 761,03	86%	2 176	-65%	0%	0%	0%
Interest		3%	1 690 813,48	94 231,96	6%	1 596 582	5%	0%	0%	0%
Ward 26		2%	3 773 853,96	51 561,40	1%	3 722 293	3%	0%	0%	0%
Property Rates Tax		6%	151 731,84	9 046,34	6%	142 685	5%	0%	0%	0%
Electricity	Eskom Supplied	0%	221,35	-	0%	221	0%	0%	0%	0%
Water		2%	947 208,96	16 655,97	2%	930 553	1%	0%	0%	0%
Refuse		2%	335 008,02	12 149,83	4%	322 858	1%	0%	0%	0%
Waste Water		2%	140 455,48	3 922,15	3%	136 533	0%	0%	0%	0%
VAT		2%	214 132,19	4 521,45	2%	209 611	2%	0%	0%	0%
Sundries		18%	13 595,27	1 292,41	10%	12 303	1%	0%	0%	0%
Interest		1%	1 971 500,84	3 973,25	0%	1 967 528	1%	0%	0%	0%

Ward 27		8%	5 920 469,07	33 905,76	1%	5 886 563	1%	0%	0%	0%
Property Rates Tax		411%	255 354,73	2 935,80	1%	252 419	1%	0%	0%	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		0%	1 730 697,19	10 678,85	1%	1 720 018	1%	0%	0%	0%
Refuse		6%	447 669,01	8 048,74	2%	439 620	1%	0%	0%	0%
Waste Water		1%	207 466,21	6 065,55	3%	201 401	1%	0%	0%	0%
VAT		1%	383 614,09	3 708,61	1%	379 905	1%	0%	0%	0%
Sundries		809%	-	1 211,29	0%	-1 211	-22%	0%	0%	0%
Interest		0%	2 895 667,84	1 256,92	0%	2 894 411	0%	0%	0%	0%
Ward 28		90%	10 306 892,65	8 147 630,18	79%	2 159 262	66%	0%	0%	0%
Property Rates Tax		136%	2 030 251,72	1 486 815,43	73%	543 436	49%	0%	0%	0%
Electricity	Municipal supplied	88%	3 126 551,93	2 958 496,68	95%	169 055	84%	0%	0%	0%
Water		85%	2 097 941,88	1 873 106,53	89%	224 835	82%	0%	0%	0%
Refuse		91%	506 174,83	458 441,59	91%	47 733	83%	0%	0%	0%
Waste Water		96%	679 075,64	506 631,62	75%	172 444	76%	0%	0%	0%
VAT		72%	983 171,16	784 604,00	80%	198 567	77%	0%	0%	0%
Sundries		179%	352 519,68	15 099,39	4%	337 420	4%	0%	0%	0%
Interest		10%	531 205,81	64 434,94	12%	466 771	9%	0%	0%	0%
Ward 29		80%	8 331 534,19	6 427 041,54	77%	1 904 493	81%	0%	0%	0%
Property Rates Tax		146%	1 593 436,95	1 202 378,44	75%	391 059	79%	0%	0%	0%
Electricity	Municipal supplied	72%	3 033 268,60	2 624 253,03	87%	409 016	100%	0%	0%	0%
Water		74%	1 443 501,90	1 163 622,02	81%	279 880	81%	0%	0%	0%
Refuse		74%	417 244,92	357 997,55	86%	59 247	81%	0%	0%	0%
Waste Water		71%	422 932,04	353 209,12	84%	69 723	78%	0%	0%	0%
VAT		68%	848 052,48	636 862,24	75%	211 190	84%	0%	0%	0%
Sundries		42%	145 300,63	35 656,79	25%	109 644	25%	0%	0%	0%
Interest		16%	427 796,68	53 062,36	12%	374 734	12%	0%	0%	0%
Ward 30		74%	8 511 324,18	6 101 544,60	72%	2 409 780	72%	0%	0%	0%
Property Rates Tax		76%	1 529 767,97	1 263 668,70	81%	266 099	77%	0%	0%	0%
Electricity	Municipal supplied	77%	2 236 073,22	1 889 948,88	85%	346 124	75%	0%	0%	0%
Water		72%	2 417 266,42	1 587 928,35	66%	829 338	75%	0%	0%	0%
Refuse		74%	426 129,11	345 990,31	81%	80 139	85%	0%	0%	0%
Waste Water		76%	439 101,16	365 916,38	83%	73 185	85%	0%	0%	0%
VAT		71%	810 264,58	575 748,60	71%	234 516	74%	0%	0%	0%
Sundries		656%	23 498,46	22 525,35	96%	973	32%	0%	0%	0%
Interest		14%	629 223,27	49 818,03	8%	579 405	22%	0%	0%	0%
Ward 31		56%	10 404 003,65	4 195 179,94	40%	6 208 824	37%	0%	0%	0%
Property Rates Tax	Partial Eskom and Municipal Supplied	264%	843 089,07	593 654,30	70%	249 435	28%	0%	0%	0%
Electricity		58%	2 023 862,16	1 535 882,50	76%	487 980	62%	0%	0%	0%
Water		29%	2 784 684,40	1 001 610,55	36%	1 783 074	64%	0%	0%	0%
Refuse		36%	611 751,38	255 507,34	42%	356 244	37%	0%	0%	0%
Waste Water		60%	497 916,65	272 182,90	55%	225 734	47%	0%	0%	0%
VAT		42%	889 081,78	432 946,13	49%	456 136	55%	0%	0%	0%
Sundries		694%	57 909,83	30 147,74	52%	27 762	38%	0%	0%	0%
Interest		4%	2 695 708,37	73 248,49	3%	2 622 460	2%	0%	0%	0%
Ward 32		6%	4 109 718,79	248 005,46	6%	3 861 713	8%	0%	0%	0%
Property Rates Tax		43%	55 899,49	27 132,39	49%	28 767	35%	0%	0%	0%
Electricity	Eskom Supplied	54%	173 301,67	92 031,15	53%	81 271	56%	0%	0%	0%
Water		3%	1 460 267,02	56 374,78	4%	1 403 892	7%	0%	0%	0%
Refuse		3%	291 794,89	15 875,00	5%	275 920	5%	0%	0%	0%
Waste Water		12%	158 589,53	26 485,61	17%	132 104	18%	0%	0%	0%
VAT		9%	295 963,95	26 778,38	9%	269 186	13%	0%	0%	0%
Sundries		214%	703,20	643,91	92%	59	#####	0%	0%	0%
Interest		0%	1 673 199,04	2 684,23	0%	1 670 515	0%	0%	0%	0%
Ward 33		10%	3 792 661,45	93 886,99	2%	3 698 774	1%	0%	0%	0%
Property Rates Tax		103%	440 899,91	31 195,72	7%	409 704	4%	0%	0%	0%
Electricity	Eskom Supplied	0%	1 265,12	-	0%	1 265	0%	0%	0%	0%
Water		0%	884 282,78	33 931,38	4%	850 351	1%	0%	0%	0%
Refuse		2%	297 395,23	9 781,30	3%	287 614	1%	0%	0%	0%
Waste Water		0%	187 907,00	3 628,10	2%	184 279	1%	0%	0%	0%
VAT		1%	228 837,33	6 730,96	3%	222 106	1%	0%	0%	0%
Sundries		0%	3 955,53	863,38	22%	3 092	144%	0%	0%	0%
Interest		0%	1 748 118,54	7 756,16	0%	1 740 362	0%	0%	0%	0%
Ward 34		22%	2 949 445,35	62 411,48	2%	2 887 034	2%	0%	0%	0%
Property Rates Tax		133%	132 788,57	4 825,73	4%	127 963	1%	0%	0%	0%
Electricity	Eskom Supplied	0%	633,29	-	0%	633	0%	0%	0%	0%
Water		5%	821 216,58	34 536,73	4%	786 680	5%	0%	0%	0%
Refuse		4%	278 832,78	7 135,87	3%	271 697	5%	0%	0%	0%
Waste Water		49%	140 390,33	3 277,36	2%	137 113	4%	0%	0%	0%
VAT		13%	190 355,73	6 584,77	3%	183 771	4%	0%	0%	0%
Sundries		0%	359,73	1 159,28	322%	-800	120%	0%	0%	0%
Interest		1%	1 384 868,35	4 891,73	0%	1 379 977	0%	0%	0%	0%
Ward 35		16%	4 413 295,93	74 358,76	2%	4 338 937	1%	0%	0%	0%
Property Rates Tax		515%	122 176,96	3 420,67	3%	118 756	1%	0%	0%	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		1%	1 175 638,21	26 149,53	2%	1 149 489	2%	0%	0%	0%
Refuse		1%	410 065,02	14 497,30	4%	395 568	4%	0%	0%	0%
Waste Water		17%	192 748,03	6 077,42	3%	186 671	3%	0%	0%	0%
VAT		2%	265 295,86	6 893,40	3%	258 402	2%	0%	0%	0%
Sundries		4175%	1 330,16	1 698,69	128%	-369	315%	0%	0%	0%
Interest		1%	2 246 041,70	15 621,74	1%	2 230 420	0%	0%	0%	0%

Ward 36		40%	7 050 614,91	2 880 017,97	41%	4 170 597	33%	0%	0%	0%
Property Rates Tax		65%	594 445,40	452 907,58	76%	141 538	12%	0%	0%	0%
Electricity	Partial Eskom and Municipal	92%	1 277 883,93	1 174 067,17	92%	103 817	106%	0%	0%	0%
Water	Supplied	30%	1 714 271,01	628 989,26	37%	1 085 282	45%	0%	0%	0%
Refuse		25%	519 635,91	151 904,21	29%	367 732	30%	0%	0%	0%
Waste Water		32%	357 221,80	129 711,91	36%	227 510	44%	0%	0%	0%
VAT		51%	584 229,23	298 365,25	51%	285 864	61%	0%	0%	0%
Sundries		23%	114 901,00	15 851,49	14%	99 050	27%	0%	0%	0%
Interest		2%	1 888 026,63	28 221,10	1%	1 859 806	2%	0%	0%	0%
Ward 37		42%	5 898 479,73	1 817 390,22	31%	4 081 090	36%	0%	0%	0%
Property Rates Tax		229%	369 735,07	292 629,71	79%	77 106	35%	0%	0%	0%
Electricity	Municipal supplied	73%	1 457 603,76	1 135 765,44	78%	321 838	111%	0%	0%	0%
Water		4%	1 681 148,78	117 797,64	7%	1 563 351	6%	0%	0%	0%
Refuse		3%	228 696,66	21 460,84	9%	207 236	5%	0%	0%	0%
Waste Water		60%	126 861,30	35 221,68	28%	91 640	10%	0%	0%	0%
VAT		36%	528 916,44	194 493,13	37%	334 423	50%	0%	0%	0%
Sundries		75982%	35 682,33	1 628,14	5%	34 054	3%	0%	0%	0%
Interest		1%	1 469 834,39	18 393,64	1%	1 451 441	1%	0%	0%	0%
Ward 38		45%	3 359 824,68	137 404,22	4%	3 222 420	3%	0%	0%	0%
Property Rates Tax		825%	114 546,16	13 464,03	12%	101 082	3%	0%	0%	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%	0%	0%	0%
Water		4%	1 073 342,83	53 462,28	5%	1 019 881	5%	0%	0%	0%
Refuse		8%	264 065,35	9 330,15	4%	254 735	3%	0%	0%	0%
Waste Water		115%	148 483,61	40 394,19	27%	108 089	6%	0%	0%	0%
VAT		7%	221 780,50	13 944,19	6%	207 836	3%	0%	0%	0%
Sundries		0%	-	2 100,95	0%	-2 101	527%	0%	0%	0%
Interest		4%	1 537 606,23	4 708,43	0%	1 532 898	0%	0%	0%	0%
Ward 39		88%	18 372 969,29	17 717 086,47	95%	655 873	95%	0%	0%	0%
Property Rates Tax		87%	4 944 000,89	4 456 449,46	90%	487 551	93%	0%	0%	0%
Electricity	Municipal supplied	96%	6 853 858,68	6 966 775,91	102%	-112 917	96%	0%	0%	0%
Water		92%	2 936 918,96	2 851 527,11	97%	85 392	124%	0%	0%	0%
Refuse		71%	910 909,50	848 297,72	93%	62 612	87%	0%	0%	0%
Waste Water		87%	886 775,76	799 175,63	90%	87 600	98%	0%	0%	0%
VAT		87%	1 749 824,78	1 604 527,94	92%	145 302	94%	0%	0%	0%
Sundries		67%	109 441,90	41 842,18	38%	67 600	21%	0%	0%	0%
Interest		25%	(18 761,18)	148 505,53	-792%	-167 267	34%	0%	0%	0%
Ward 100		0%	-	-	0%	0	0%	0%	0%	0%
Property Rates Tax		0%	-	-	0%	0	0%	0%	0%	0%
Electricity	Municipal 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		0%	-	-	0%	0	0%	0%	0%	0%
Sundries		0%	-	-	0%	0	0%	0%	0%	0%
Interest		0%	-	-	0%	0	0%	0%	0%	0%
Ward 777		180%	291 657,40	553 322,92	190%	-261 666	49%	0%	0%	0%
Property Rates Tax		0%	-	-	0%	0	0%	0%	0%	0%
Electricity	Municipal 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		66%	19 960,37	6 290,71	32%	13 670	37%	0%	0%	0%
Sundries		281%	164 793,88	535 794,53	325%	-371 001	68%	0%	0%	0%
Interest		44%	106 903,15	11 237,68	11%	95 665	8%	0%	0%	0%
Ward 999		0%	16,50	-	0%	17	0%	0%	0%	0%
Property Rates Tax	Municipal supplied	0%	-	-	0%	0	0%	0%	0%	0%
Electricity		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		0%	-	-	0%	0	0%	0%	0%	0%
Sundries		0%	-	-	0%	0	0%	0%	0%	0%
Interest		0%	16,50	-	0%	17	0%	0%	0%	0%

ANNEXURE C**SUMMARY OF COLLECTIONS**

	Sep-24	Oct-24	Nov-24
Credit Control Actions	29 022 179,01	22 468 726,76	9 440 541,83
Over 90 days Internal Credit Control Collected	18 386 284,57	49 833 853,33	20 915 283,40
Current Accounts Paid	110 352 390,19	135 224 919,98	137 285 482,37
Total Income for the month	157 760 853,77	207 527 500,07	167 641 307,57

	Sep-24	Oct-24	Nov-24
Current Accounts paid	110 352 390,19	135 224 919,98	137 285 482,37
Actions and arrears collected	47 408 463,58	72 302 580,09	30 355 825,23
Total Collected	157 760 853,77	207 527 500,07	167 641 307,57

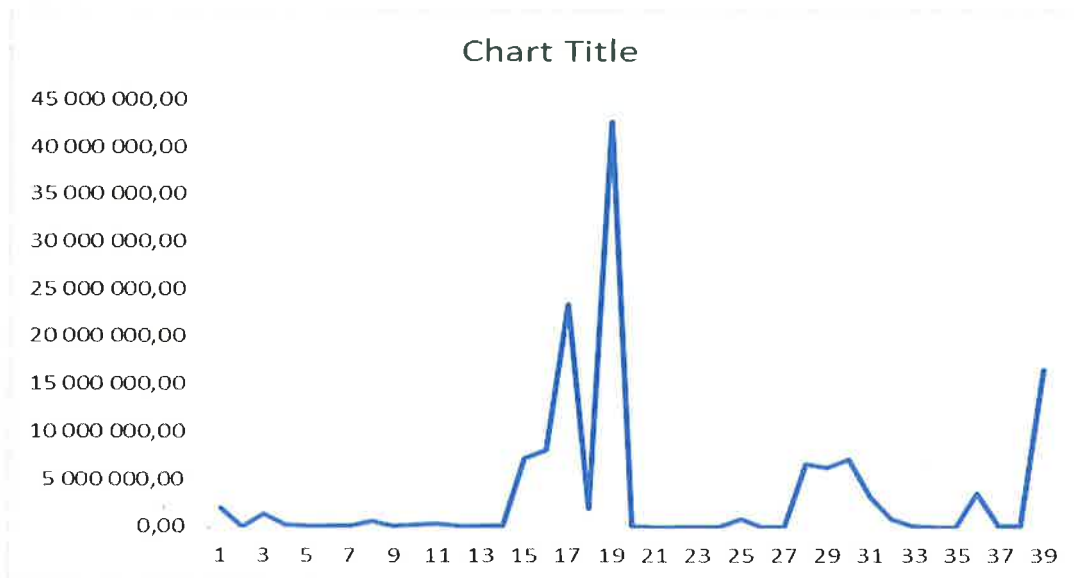
The total outstanding balances as of 30 November 2024 were as follows:

Area	Sep-24	Oct-24	Nov-24
Klerksdorp	1 691 083 802	1 643 343 020	1 664 097 209
Jouberton	2 576 368 125	2 618 426 979	2 661 493 588
Stilfontein	264 330 263	267 002 723	271 724 158
Khuma	1 590 699 331	1 608 987 963	1 630 217 731
Orkney	219 992 345	222 613 445	226 642 581
Kanana	2 829 839 670	2 862 558 253	2 900 958 890
Hartbeesfontein	87 560 265	89 048 148	90 526 141
Tigane	356 729 960	361 330 022	367 037 637
	9 616 603 760	9 673 310 553	9 893 512 697

Payments received per ward as of 30 November 2024 were as follows:

Ward	Councillor	Area	Payments received Nov 2024	Licensed
1	Nqikela P	Tigane	1 280 296,33	Eskom
2	Mothupi A	Tigane	116 719,55	Eskom
3	Tagaree FI	Alabama	1 691 232,67	Municipality
4	Barrendse SOW	Alabama	493 034,74	Municipality
5	Jonas SL	Jouberton	155 608,19	Municipality
6	Muhlanga SR	Jouberton	315 111,44	Municipality

7	Mabeke KE	Jouberton	299 800,28	Municipality
8	Mbele MN	Jouberton	974 229,22	Municipality
9	Maseko NM	Jouberton	175 256,58	Municipality
10	Kgwasi JT	Jouberton	250 815,67	Municipality
11	Mangesi MI	Jouberton	750 124,97	Municipality
12	Mtshawulana PY	Jouberton	121 189,99	Municipality
13	Pelele MS	Jouberton	408 623,48	Municipality
14	Mokoto NP	Jouberton	158 416,84	Municipality
15	Swart PJ	Klerksdorp	8 961 573,25	Municipality
16	Basson J	Klerksdorp	8 805 248,51	Municipality
17	Strydom AG	Klerksdorp	27 045 210,40	Municipality
18	Seitisho MN	Klerksdorp	1 944 877,50	Municipality
19	Le Grange JJ	Klerksdorp	49 891 161,29	Municipality
20	Sello RM	Kanana	192 911,18	Eskom
21	Ndincede K	Vaal Reefs	301 551,79	Eskom
22	Seabeng TS	Kanana	96 172,15	Eskom
23	Mahumapelo ML	Kanana	71 311,92	Eskom
24	Kgwabane OE	Kanana	96 135,17	Eskom
25	Tiyo GN	Kanana	861 850,81	Eskom
26	Mokgatla MA	Kanana	51 561,40	Eskom
27	Mokhele IM	Kanana	33 905,76	Eskom
28	Bester CJ	Orkney	8 147 630,18	Municipality
29	Bornman JGR	Orkney	6 427 041,54	Municipality
30	Du Preez PA	Stilfontein	6 101 544,60	Municipality
31	Majiji SJ	Khuma	4 195 179,94	Eskom
32	Morake AM	Khuma	248 005,46	Eskom
33	Latha KR	Khuma	93 886,99	Eskom
34	Ntshanga ZE	Khuma	62 411,48	Eskom
35	Sitshero KV	Khuma	74 358,76	Eskom
36	Fobokey VO	Kanana	2 880 017,97	Eskom
37	Plaatjie BM	Jouberton	1 817 390,22	Municipality
38	Zitwane WG	Khuma	137 404,22	Eskom
39	Wilken I	Klerksdorp	17 717 096,47	Municipality



The following indicates the outstanding balances per ward.

Ward	Councillor	Area	Total debt owing Sep-24	Total debt owing Oct-24	Total debt owing Nov-24
1	Nqikela P	Tigane	240 197 462	243 354 170	247 524 094
2	Mothupi A	Tigane	167 450 486	169 264 340	172 001 638
3	Tagaree FI	Alabama	121 153 229	118 965 314	121 507 059
4	Barrendse SOW	Alabama	452 745 355	458 060 864	466 840 241
5	Jonas SL	Jouberton	216 438 223	219 961 926	223 445 290
6	Mulhanga SR	Jouberton	277 956 493	282 483 788	287 357 570
7	Mabeke KE	Jouberton	184 269 904	187 201 849	190 394 705
8	Mbele MN	Jouberton	177 455 542	179 740 707	182 986 850
9	Maseko NM	Jouberton	203 394 679	207 449 143	210 965 121
10	Kgwasi JT	Jouberton	131 465 608	133 408 951	135 781 557
11	Mangesi MI	Jouberton	153 086 524	154 533 844	157 089 675
12	Mtshawulana PY	Jouberton	478 815 284	487 270 855	495 424 871
13	Pelele MS	Jouberton	208 730 945	211 944 724	215 265 729

14	Mokoto NP	Jouberton	228 968 619	232 720 504	236 773 028
15	Swart PJ	Klerksdorp	114 290 811	113 957 888	116 159 533
16	Basson J	Klerksdorp	88 412 704	87 858 931	88 993 726
17	Strydom AG	Klerksdorp	178 504 059	179 651 401	178 269 405
18	Seitisho MN	Klerksdorp	116 511 614	116 663 740	117 758 206
19	Le Grange JJ	Klerksdorp	452 750 070	403 015 330	407 322 675
20	Sello RM	Kanana	202 892 911	204 580 972	207 149 104
21	Ndincede K	Vaal Reefs	2 348 020	2 298 623	2 434 990
22	Seabeng TS	Kanana	608 514 703	616 323 445	624 733 262
23	Mahumapelo ML	Kanana	392 076 026	397 218 649	402 754 354
24	Kgwabane OE	Kanana	305 405 552	308 485 211	312 570 887
25	Tiyo GN	Kanana	268 286 626	270 422 381	273 877 759
26	Mokgatla MA	Kanana	302 429 443	306 123 143	310 031 494
27	Mokhele IM	Kanana	469 591 742	474 995 477	481 382 700
28	Bester CJ	Orkney	125 951 721	125 592 913	128 040 759
29	Bornman JGR	Orkney	111 875 065	111 937 033	114 687 708
30	Du Preez PA	Stilfontein	94 610 397	95 378 355	97 187 567
31	Majji SJ	Khuma	404 056 635	408 448 502	413 303 892
32	Morake AM	Khuma	248 166 113	251 957 170	255 530 874
33	Latha KR	Khuma	339 550 472	342 875 616	347 439 102
34	Ntshanga ZE	Khuma	218 118 966	220 306 519	223 446 478
35	Sitshero KV	Khuma	335 204 143	338 833 075	343 490 478
36	Foboke VO	Kanana	329 631 952	333 469 517	338 354 792
37	Plaatjie BM	Jouberton	211 556 071	215 137 784	218 380 289
38	Zitwane WG	Khuma	231 953 720	233 577 822	237 029 864
39	Wilken I	Klerksdorp	104 862 693	105 270 829	106 047 656
	TOTAL		9 616 603 760	9 569 516 337	9 812 697 935

CREDIT CONTROL ACTIONS

Disconnection / Reconnection of Services

Electricity Actions

Notices issued	34 777
Electricity disconnections	0
Electricity Reconnections	43
Electricity no reactions	
Reactions	%

WATER ACTIONS

Water Restrictions	0
Water unrestricting	0
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 were no disconnections carried out, and 43 reconnections of the previously disconnected properties. The Electrical department is assisting in disconnections and reconnections, so far, they only manage to restrict just under 100 properties per day.

New Service Providers are appointed 01 November 2024 to assist with delivery of notices, water restriction and unrestrictions. Credit control actions are currently underway.

	Levies	Received	Collection Rate
Jul-24	210 754 932,79	139 192 484,06	66%
Aug-24	275 581 851,29	163 380 927,78	59%
Sep-24	238 666 710,17	157 760 853,77	66%
Oct-24	284 354 606,63	207 527 500,07	73%
Nov-24	237 386 364,43	167 641 307,57	71%
Totals	1 246 744 465	835 503 073	67%

ANNEXURE E

REGISTRATION OF INDIGENT PERSONS FOR SUBSIDIES ON SERVICE ACCOUNTS: NOVEMBER 2024

LEVEL OF INDIGENT SUPPORT

In terms of Clause 5(9) of the Indigent policy that was approved by Council for the 2024 / 2025 budget, effective 01 July 2024, only households where the total household income is less or equal to R4 500.00 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 2024/2025 budget, effective 01 July 2024, 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 that the municipality can provide.
- **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 November 2024 were as follows.

November-24				
	Number Indigents Approved	Total Subsidy Allocated Rand Amount as at November 2024	Budget 2024/2025	% Budget Spent
FBS	22 244	98 268 109	233 490 179	42.,09%
FBAE	17 609	0	20 000 000	0%

FREE BASIC ALTERNATIVE ENERGY INDIGENT RECIPIENTS

There are 17 609 rural indigents on 30 November 2024 who have registered and qualify for Free Basic Alternative Energy. A total of R0.00 has been spent on FBAE for the 2024/2025 financial year.

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

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

Ward	CLR	Area	Sep-24	Oct-24	Nov-24
1	Nqikela P	Tigane	315	349	349
2	Mothupi A	Tigane	381	381	381
3	Tagaree FI	Alabama	979	984	985
4	Barrendse SOW	Alabama	1582	1620	1702
5	Jonas SL	Jouberton	606	613	657
6	Mulhanga SR	Jouberton	907	913	973
7	Mabeke KE	Jouberton	925	928	965
8	Mbele MN	Jouberton	1115	1126	1140
9	Maseko NM	Jouberton	806	812	841
10	Kgwasi JT	Jouberton	747	767	790
11	Mangesi MI	Jouberton	702	712	734
12	Mtshawulana PY	Jouberton	1073	1091	1135
13	Pelele MS	Jouberton	1 094	1128	1138
14	Mokoto NP	Jouberton	943	973	1011
15	Swart PJ	Klerksdorp	269	268	268
16	Basson J	Klerksdorp	180	182	184
17	Strydom AG	Klerksdorp	127	123	124
18	Seitisho MN	Klerksdorp	25	24	23
19	Le Grange JJ	Klerksdorp	359	355	365
20	Sello RM	Kanana	452	451	492
21	Ndincede K	Vaal Reefs	0	0	0
22	Seabeng TS	Kanana	788	793	813
23	Mahumapelo MI	Kanana	486	510	663
24	Kgwabane OE	Kanana	505	507	570
25	Tiyo GN	Kanana	409	410	438
26	Mokgatla MA	Kanana	502	500	536
27	Mokhele IM	Kanana	518	518	519
28	Bester CJ	Orkney	300	299	307
29	Bornman JGR	Orkney	338	338	345
30	Du Preez PA	Stilfontein	275	274	282
31	Majji SJ	Khuma	462	469	480
32	Morake AM	Khuma	282	282	297
33	Latha KR	Khuma	440	440	442
34	Ntshanga ZE	Khuma	197	196	197
35	Sitshero KV	Khuma	360	356	359
36	Foboke VO	Kanana	264	271	276
37	Plaatjie BM	Jouberton	795	803	859
38	Zitwane WG	Khuma	465	471	474
39	Wilken I	Klerksdorp	125	131	130
			21 098	21 368	22244

ANNEXURE F

FINANCIAL PLAN MONTHLY PROGRESS



provincial treasury

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

MONTHLY PROGRESS REPORTING

2024/2025 ADOPTED FINANCIAL PLAN

CITY OF MATLOSANA LOCAL MUNICIPALITY (NW403)

30 NOVEMBER 2024

Introduction

1. Operating Revenue

Revenue Enhancement Measures

Priority Area	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
Housing Development Revenue Enhancement	Occupancy Audit to ensure collection Expected Inflow R30 million	Audit households in the following areas: Khuma Ext. 5, 7, 8, 9 & 11 Kanana Ext. 14 Tigane Ext. 5 & 6 to ensure that the correct occupants are billed for services	01/07/2024 – 30/06/2025	Occupation audit has started on the 3rd Sept 2024 in Alabama Ext. 3. Other areas not achieved	Budgetary constraints: Available budget can only Audit Alabama Ext 3 and Khuma Ext. 8 & 9 Delay in the appointment of Panel of Service Providers which was done on the 23rd August 2024	Request budget during Adjustment Budget. We have concluded occupancy audit in Alabama Ext. 3. Report is available. We are developing and finalizing action plan to implement recommendations.
Housing Development Revenue Enhancement	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	01/07/2024-30/06/2025	Residential Permits registered in Kanana Ext. 5, Tigane Ext. 7 & 8. Awaiting installation of water meters so accounts can be opened	-Kanana Ext. 16 (illegal occupation) -Jouberton Ext. 31 & 34 Installation of internal reticulation project is underway - Sunnyside: Town planning process still underway.	Awaiting Projects completions so we can let finance to open accounts.

<p>Housing Development</p>	<p>Land - Expected inflow – R29,534,220</p>	<p>Tigane Extension 7 Tigane Extension 8 (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>01/07/2024-30/06/2025</p>	<p>Permits were issued and accounts registered in Alabama Ext. 5 except about 55 stands where there are double occupation</p>	<p>Kanana Ext. 15: Residential permits registered. Permits are being processed</p> <p>Accounts for Ext. 14 Kanana were opened in 2008. Just need to conduct occupancy audit to establish houses which are illegally occupied.</p>	<p>Submit budget request during adjustment budget</p>
<p>Housing Development</p>	<p>Land – Expected Inflow R33,044,651.76</p>	<p>Disposal of 205 serviced/subserviced Municipal owned land for Residential, Commercial & Industrial Developments</p>	<p>01/07/2024-30/06/2025</p>	<p>Income of R2, 373,300.24 received from Sale of Stands from 01/07/2024-30/11/2024.</p>	<p>This is an ongoing process of Sale of Stands</p>	<p>The department is continuously enforcing adherence to the conditions of Sale, in order to ensure that the target will be reached by end of 204/2025 financial year</p>
<p>Electricity</p>	<p>Electricity loss reduction by 18% Expected Inflow R2 Million</p>	<p>2024/25 FY 630</p>	<p>01/07/2024-30/06/2025</p>			

	<p>Expected Inflow R2 Million</p> <p>Expected Inflow R250 Million</p>	<ul style="list-style-type: none"> • Audits on all bypassed meters • Revenue improvement and reduction of technical loss through Medium voltage. Network refurbishment & upgrading • Replacement of non-functional meters • Replacement of LPU conventional meters with smart meters • Conversion of conventional meters to prepaid/smart meters for all consumers • Expected inflow due to implementation of disconnection & connection on those in arrears. 	<p>01/07/2024–30/06/2025</p> <p>01/07/2024–30/06/2025</p>	<p>Achieved</p> <p>Not achieved</p> <p>Not achieved</p> <p>Not achieved</p> <p>Not achieved</p> <p>Partly achieved</p>	<p>Capital Budget constraints</p> <p>Non-availability of meters at the stores</p> <p>Smart meters not yet procured by the municipality. The Council did not approve participation on RT29</p> <p>The cost implication for the municipality not included in the current budget. It will be submitted for adjustment pending the approval of the item to be submitted to council</p> <p>Some of the disconnected are illegally connection themselves</p>	<p>To be proposed for inclusion during the adjustment in line with the approved electricity master plan</p> <p>Store to procure meters</p> <p>Item for participating on RT29 contract for smart meters to be resubmitted for reconsideration</p> <p>Draft item for funding of conversion to be submitted in the next council for consideration</p> <ul style="list-style-type: none"> • To increase effort to stop illegal connections • Investment in anti-tampering
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<p>FAAN MEIENTJES NATURE RESERVE</p>	<p>Land Expected Inflow R250 000</p>	<p>Open swimming pool to the public</p>	<p>01/08/2024 - 31/03/2025 (Seasonal)</p>	<p>The swimming pool pumps must still be fixed</p>	<p>meter enclosures • Court orders as a result of outstanding account disputes</p>	<p>- To be done from September 2024 until March 2025. Swimming pool not yet fixed by Building Section. Follow-ups were done and Building Section indicated that there is a shortage of personnel.</p> <p>Works Order has been submitted to building Section for the job to be done</p> <p>Vote has not been created and all chainsaws are broken</p> <p>Vote can only be created in the new financial year and tariffs have been approved. A resolution has been passed for the procurement of chainsaws. SCM processes will unfold.</p> <p>To be budgeted for during 2025/2026</p>
	<p>Expected Inflow R5 000</p>	<p>Selling of braai wood</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not achieved</p>		<p>No budget</p>
	<p>Expected Inflow R15 000</p>	<p>Curio Shop</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not done</p>		

	<p>On Line Booking System</p>	<p>Consumers to book on line to cut down on paper</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not done</p>	<p>No network at Faan Meintjies</p>	<p>The matter will be taken up with the Chief Financial Officer.</p>
	<p>Midweek specials (Chalets and caravan sites) Expected Inflow R20 000</p>	<p>To attract midweek booking and visits</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not done</p>	<p>Not yet advertised</p>	<p>The Chalets and Caravan Sites have been vandalized. Insurance is busy with repairs.</p>
	<p>Events in collaboration with Friends of FMNR Expected Inflow R20 000</p>	<p>Awareness of a Nature Reserve</p>	<p>01/07/2024 - 30/06/2025</p>	<p>There were no events during the month of November 2024</p>		<p>There were no events during the month of November 2024</p>
	<p>Culling of Excess Game Expected Inflow R570 000</p>	<p>Species control</p>	<p>Every 2 years</p>	<p>Game counting done. Recommendations received</p>		<p>Centurion Academy advised that the game does not need to be culled except for the elimination of the blue wildebeest (there are 7 wildebeest).</p>
<p>CEMETERIES</p>	<p>Land Expected Inflow R5 000</p>	<p>Create a Beautified Hero's Acre</p>	<p>01/07/2024 - 30/06/2025</p>	<p>In progress</p>	<p>Trees are in a good condition</p>	<p>The Department started planting trees at Ext 19 Cemetery to beautify the hero's Acre.</p>

	Expected Inflow R1 000	Selling of flowers and wreaths at the main gate	01/07/2024 – 30/06/2025	Not done	Flowers are not growing due to winter season	Flowers will be sold from October
		Utilization of software system for Cemeteries	01/07/2024 – 30/06/2025	The System needs to be updated as there are a lot of discrepancies. IT has conducted a training regarding cemetery software.	Refresher course was done	The system needs to be updated as there are a lot of discrepancies.
PARKS	Land Expected Inflow R5 000	Selling of pot plants and fruit trees	01/07/2024 - 30/06/2025	Not done	The vote to purchase the black plastics has been cancelled due to financial constraints	The Department will look into the possibility of creating a vote during adjustment.
CLEANSING	Businesses in CBD, Townships, Businesses from home and new Housing Complexes	Charge the correct tariffs for the service rendered.	01/07/2024- 30/06/2025	None	Due to Supervisors not having transport	The Combi is working. Note books were handed out to Drivers to write down bins collected from Business Areas in order to quantify them. The challenge is that most of the dustbins in businesses are broken and Council cannot replace it at the moment as the tender for procurement of dustbins is not yet finalized. The Department will prioritize businesses

<p>Debt collection and Recovery</p>	<p>Debt Collection Expected Inflow R250 million</p>	<p>Utilize internal debt collectors</p>	<p>01/07/2024 - 30/06/2025</p>	<p>R106 million collected by 30 November 2024 on 90 days accounts. 42% achieved the target</p>	<p>There are challenges with a lot of unauthorized and illegal connections directly made to the municipal water and electricity grid. Water meters are still not installed due to the unavailability of vehicles for water teams. Non-purchasing of pre-paid electrical users contributes to low collection rate. During the month of September, the mayor's office had Mayoral Imbizo's across the city and the challenges were</p>	<p>as soon as the distribution process starts. It has come to the attention of the Cleansing Section that businesses in the CBD are randomly taking out refuse and placing it on the sidewalks. The Department will charge all business for 5 days refuse services up until they come to the department so that it can be corrected.</p>
<p>Follow ups are conducted by the credit control officials. Electrical department is disconnecting defaulting consumers. Notices will be issued on a regular basis to customers.</p>						

Revenue enhancement	Billing Expected Inflow R5 million	To provide amnesty to 4500 additional customers in the entire Kosh area.	01/07/2024 - 30/06/2025	Not achieved	communicated with residents and progress will be monitored.
Revenue enhancement	Billing Expected Inflow R15 million	Incorporate all proclaimed site Establishment or developed properties in to the municipal billing system	01/07/2024 - 30/06/2025	Not achieved	
Revenue enhancement	Billing/Property Rates Expected Inflow R5 million	Reconcile Current Valuation and Billing system to identify discrepancies for accurate billing	01/07/2024- 31/06/2025	Not achieved	
Revenue enhancement	Billing Expected Inflow R25 million	Investigate and identify government properties that where left out during separation of Department of Public works and Department of Agriculture that still owes Municipality	01/07/2024- 31/06/2025	Not achieved	
Revenue enhancement	Billing Expected Inflow R35 million	Conduct Billing Audit called Operation Reabala to cleanse and verify all our meters within the entire Kosh	01/07/2024- 31/06/2025	Not achieved	
Revenue enhancement	Billing Expected Inflow R8 million	Erect a new VIP Grave Site for reasonable fee for revenue generation	01/07/2024- 31/06/2025	Not achieved	
Revenue enhancement	Billing Expected Inflow R12 million	Tariff Restructure Review and Restructuring	01/11/2024- 28/02/2025	Not achieved	

Revenue enhancement	Billing Expected Inflow R5 million	Customer Billing Data cleansing and Integration with the property and GIS	01/11/2024- 28/02/2025	Not achieved		
Revenue enhancement	Billing Expected Inflow R4 million	Development of best practice procedure and staffing requirement to enhance customers care and operation	01/07/2024- 31/06/2025	Not achieved		
Revenue enhancement	Traffic Expected Inflow R4 million	Intensify Traffic law enforcement(Such as Road Block and Impounding cars)	01/07/2024- 31/06/2025	Achieved		

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 – Savings: R5 Million Reducing Over expenditure on Wet Fuel from R 550 000 per week to R450 000</p> <p>Repairs and maintenance Savings: R30 Million</p> <p>Consolidate all repair and maintenance costs to a central vote number at Mechanical Services.</p> <p>Reallocation of 80% of all maintenance votes towards replacement of fleet through lease to buy contract option.</p> <p>Provide R80 million to commence with replacement of old fleet with lease of new fleet.</p> <p>This process will eliminate the repairs and maintenance of the current old fleet.</p>	01/07/2024– 30/06/2025	Not achieved		
		Not achieved	The proposal for consolidation of fleet repair vote numbers was rejected during the finalization of the budget	Finance to investigate the proposal
		Not achieved	The proposal was not approved during the finalization of budget	
	01/07/2024 – 30/06/2025	Not achieved	The proposal was not approved during the finalization of budget	

<p>Installation of Tracking devices Saving: R5 Million Installation of Tracking devices on all our vehicle to eliminate municipal vehicle abuse</p> <p>Development of best practice and institutionalize control on municipal vehicles against abuse of fuel Provide Training Saving: R15 Million</p> <p>Full Utilization of Municipal Garage Savings: R25 Million Ideal utilization and optimization of Municipal garage instead of out-sourcing of all municipal fleet</p>	<p>01/07/2024 – 30/06/2024</p> <p>01/07/2024 – 30/06/2025</p>	<p>Not achieved</p>	<p>Appointment of the service provider not yet finalized</p>	<p>To finalise the appointment of the service provider for tracking installation</p>
<p>Travelling and subsistence Saving: R600 000 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>01/07/2024- 30/06/2025</p>			

Cash Flow Management Establish Cash Flow management team to priorities on prudent municipal spending	01/07/2024-01/06/2025			
Overtime Savings: R30 Million Cutting on the unnecessary overtime	01/07/2024-01/06/2025	Not achieved		
Consultants Savings: R6 Million Reduction of Consultants cost in phases over MTRF Period	01/07/2024-31/06/2025	Not achieved		
Alternative Energy Savings: R10 Million Reduce Provision of paraffin from 2 x 20 Litres per person per month to 1 x 20 Litres per person per month	01/07/2024-31/06/2025	Reduce distribution of paraffin.	The distribution of paraffin has been reduced and no orders were placed for the month of August 2024.	The indigent section to continue reducing the distribution of paraffin.
Contracted Services Savings: R519,920 pa and R42,660 pm To review operational contract to scale down their services and support on the following expenditure items: •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.	01/07/2024-31/06/2025	No cost	Reducing almost excessive spending on printing/copy	R42,660 pm on R519,920 pa

Agenda is now sent electronically to Councilors to reduce printing costs.			
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Payment of Creditors

CREDITORS AGE ANALYSIS - 30 November 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	101 235 698	100 939 815	102 862 575	2 219 950 619	2 524 988 707
Bulk Water	145 533 954	67 771 466	67 702 033	1 802 629 822	2 083 637 275
Auditor General	7 978 280	1 021	978	98 035	8 078 314
Business Connexion	3 868 799	408 568	980 197	3 672 338	8 929 902
Trade Creditors	41 609 093	8 705 273	14 957 283		65 271 649
Total	300 225 824	177 826 143	186 503 066	4 026 350 814	4 690 905 847

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 November 2024 as per section 71 of the MFMA

