

CITY OF MATLOSANA

Attached hereto an item to be submitted to the _____ Committee to be held
 On _____, Author of the item Lesego Molete Date submitted:

HEAD OF DIVISION: H.S. Rossouw
 SIGNED: [Signature]
 DATE: 22/10/2024

DELEGATED TO: MATLOSANA
 NUMBER: 2024-10-23

Received by Deputy Director: Administration

Date and Time: 23/10/2024
 Signature: [Signature]

**RECEIVED BY
MUNICIPAL MANAGER**

Member of the Mayoral Committee _____ Date _____

COMMENTS: _____

Mabelo _____ 23/10/2024
 Director: Corporate Services Date

COMMENTS: Report noted.

[Signature] _____ 22/10/24
 Chief Financial Officer Date

COMMENTS: S52 - 1st Quarter 30 Sep 2024

Director: Planning and Human Settlements _____ Date _____

COMMENTS: _____

Director: Technical & Infrastructure _____ Date _____

COMMENTS: _____

Director: Community Development _____ Date _____

COMMENTS: _____

Director: Public Safety _____ Date _____

COMMENTS: _____

Director: Local Economic Development _____ Date _____

[Signature] _____ 30/10/2024
 Municipal Manager Date

COMMENTS: Report noted !!!

[Signature] _____ 08/11/2024
 PROVINCIAL EXECUTIVE REPRESENTATIVE Date

COMMENTS: noted

DEPUTY DIRECTOR: CORPORATE SERVICES

DATE

ALL MANAGERS: Ensure that your report contains comments of relevant Departments implied in your report for inclusion in the agenda, failing which same report will be excluded from the agenda.

PER received 06/11

CITY OF MATLOSANA



**FIRST QUARTER PERFORMANCE ASSESSMENT
01 JULY 2024 TO 30 SEPTEMBER 2024 (MFMA S52d)**

1. PURPOSE

To comply with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (hereinafter referred to as the MFMA) in respect of Sections 52(d) and the Municipal Budget and Reporting Regulations as per government gazette no. 32141 dated 17 April 2009 in terms of Sections 31 and 33 and in the format specified in Schedule C.

2. BACKGROUND

Section 52(d) of the MFMA requires that: The Mayor of a Municipality must within **30 days** after the end of each quarter submit a report to the **Council** on the implementation of the budget and the financial state of affairs.

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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 1st QUARTER ENDING 30 SEPTEMBER 2024

1.1 Performance Summary

Table 1: Performance Summary

Summary statement of Financial Performance					
Description R thousand	YTD Budget 2024/25	1st Quarter 2024 Actual	YTD Actual 2024/25	Variance Favourable (Unfavourable)	Variance %
Total Revenue (excluding capital transfers and contributions)	1,066,215,048	1,253,776,589	1,253,776,589	187,561,541	18%
Total Revenue (including capital transfers and contributions)	1,112,777,481	1,272,257,096	1,272,257,096	159,479,615	14%
Total Operating Expenditure	1,065,662,334	547,838,428	547,838,428	(517,823,90)	-49%
SURPLUS/ (DEFICIT)	47,155,147	724,418,668	724,418,668	(677,303,52)	

As indicated in Table 1 above, as at 30 September 2024, the billed revenue excluding capital grants amounted to R1, 254 billion that resulted in a favourable outcome of 18% when compared to the YTD Budget of R1, 066 billion. The billed revenue including capital grants amounted to R1, 272 billion, resulting in a favourable outcome of 14% when compared the YTD budget of R1, 113 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.

Actual income received in the 1st quarter includes the following Grants from National Treasury:

- MIG: R37,7 million
- NDPG: R7,9 million
- INEP: R1 million
- WSIG: R15 million
- Equitable Share: R267,3 million
- EEDS: R1 million
- EPWP: R389 thousand
- FMG: R3 million

The YTD actual Operating Expenditure amounted to R547, 8 million and the YTD Budget amounts to R1, 066 billion, resulting in a negative variance of 49%. The reasons for the variance are articulated in below Section 2.3.

ESKOM and MIDVAAL payments for the 1st quarter ending 30 September 2024.

1st QUARTER PAYMENTS ESKOM

2024/07/03	150 000 000
2024/08/06	30 000 000
2024/09/04	30 000 000
2024/09/12	10 000 000
2024/10/04	30 000 000
2024/10/10	10 000 000
	260 000 000

1st QUARTER PAYMENTS MIDVAAL

2024/07/03	50 000 000
2024/08/04	10 000 000
2024/09/30	15 000 000
2024/10/05	15 000 000
	90 000 000

TOTAL 350 000 000

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 R9, 6 billion of which 92% of the debt is owed in excess of 90 days. Of the total debt, R132 million is owed by government, R804 million by business and R8, 7 billion by households.

The payment rate should be accelerated, as the financial stability of the municipality is dependent on them. 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 should accept the grant from National Treasury for the Smart Metering installation. This will increase billing efficiency and the collection rate.

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.
- ✓ 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 Credit control during the month of September 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. However, the capacity to handle the arrear accounts for notices and disconnections/reconnections is not sufficient. There is a need to increase the capacity. The effective solution is the Smart Metering installation.
- ✓ There were 835 disconnections carried out, and 88 reconnections. The number of accounts to be disconnected is very high compared to the 835 that was carried out by Electrical department. The department only manages to restrict under 100 properties per day. The reconnection response remains a concern. The municipality should embrace technology to curb the illegal disconnections. The Smart Metering detects abnormal consumption trends or tampering in real-time. This will assist in identification of illegal connections promptly and ultimately the reduction of distribution losses will be realised.
- ✓ A request to conduct the follow-up on customers who did not respond after the disconnection will be submitted to Electrical department.
- ✓ Water department has not assisted in any credit control actions as they have indicated they lack capacity, they however assisted in unrestricting the clients that were previously restricted, that have paid.

Progress in terms of Financial Plan

The revenue enhancement strategies as reflected in the Financial Plan has not yet been fully realised the anticipated revenue. The municipality must provide the progress report on the implementation of the Financial Plan on a monthly basis. The detailed Progress report for the month ending 30 September 2024 is outlined on Annexure F.

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

City of Matlosana is not fully complying with the conditions set out in Circular 124. The municipality is facing a challenge of maintaining Eskom current account within 30 days of receiving the invoice due to financial constraints. However, the payment to Eskom and Midvaal has improved although it is still a challenge to fully service the current accounts. The payment of current account for Eskom will be improved from R30 million to R50 million.

Refer to Annexure D for Credit Control actions implemented during the month ending 30 September 2024.

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

Cash management

Bank Balances	R 8,011,416
Call Investments	R166,938,197
Cash and Cash Investments	R174,949,613

Investment Portfolio: 30 September 2024

City of Matlosana

INSTITUTION	INTEREST RATE	SEPTEMBER 2024	MATURITY DATE	EXPLANATION
Call Investment				
ABSA: 3854	4,15%	32 485 804,63		WSIG
ABSA: 5047	7,05%	1 480 447,93		INEP
ABSA: 6177	8,00%	14 581 299,75		MIG
ABSA: 2264	7,05%	30 012 327,70		own (Eskom)
ABSA: 4682	7,90%	11 806,24		NDPG
ABSA: 4063	7,05%	3 872 205,00		EEDSM
ABSA: 1223	8,00%	2 129 033,96		Auction
ABSA: 5203	8,90%	47 808 850,73		own (Salaries)
INVESTEC	8,00%	8 521 535,65		own
FNB	8,00%	26 034 885,14		COVID
TOTAL Call Investment		166 938 196,73		

Note: The R78, 5 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R9,616,603,760
Debtors: Government	R 132,268,195
Debtors: Business	R 803,918,821
Debtors: Household	R8,680,416,744

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate for September 2024 is 41%.

Creditors

Total Outstanding Creditors	R 4,450,982,796
ESKOM	R2,412,813,194
Midvaal	R1,972,956,856
Trade Creditors	R 54,718,839
Business Connexion	R 7,907,281
Auditor General	R 2,586,626

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

Capital Grants Expenditure

1st QUARTER CAPITAL GRANTS EXPENDITURE

GRANT DESCRIPTION	BUDGET 2024/25	1st Quarter Expenditure	YTD ACTUALS VAT Incl	YTD BUDGET	YTD % Incl VAT
MIG	107 163 799	16 713 395	16 713 395	26 790 950	15,60
NDPG	26 162 000	6 764 657	6 764 657	6 540 500	25,86
INEP	2 924 000	613 301	613 301	731 000	20,97
WSIG	50 000 000	5 082 914	5 082 914	12 500 000	10,17
TOTAL	186 249 799	29 174 267	29 174 267	46 562 450	15,66

Total Capital grants budget amounts to R186, 2 million. Total expenditure for the quarter ending 30 September 2024 amounts to R29, 174 million, and the year-to-date actual expenditure amounts to R29, 174 million representing 16% of the total Capital Grants budget. Capital Grants expenditure is usually slow in the first quarter due to procurement processes. 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 Quarterly Report summary

Table 2 C1: The table below provides a high- level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis.

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Properly rates	507 434	593 684	593 684	173 683	173 683	148 421	25 262	17%	593 684
Service charges	2 034 348	2 350 095	2 350 095	605 302	605 302	587 524	17 778	3%	2 350 095
Investment revenue	10 302	10 239	10 239	1 631	1 631	2 560	(929)	-36%	10 239
	599 343	657 797	657 797	267 446	267 446	164 449	102 997	0	657 797
Other own revenue	746 090	653 045	653 045	205 714	205 714	163 261	42 453	26%	-
Total Revenue (excluding capital transfers and contributions)	3 897 516	4 264 861	4 264 861	1 253 777	1 253 777	1 066 215	187 562	18%	4 264 861
Employee costs	773 739	794 682	794 682	187 812	187 812	198 671	(10 860)	-5%	794 682
Remuneration of Councillors	39 838	46 107	46 107	9 045	9 045	11 527	(2 482)	-22%	46 107
	316 085	411 098	411 098	81 874	81 874	102 774	(20 900)	-20%	411 098
Interest	844	10 144	10 144	144	144	2 536	(2 392)	-94%	10 144
Inventory consumed and bulk purchases	1 063 521	1 359 301	1 359 301	197 503	197 503	339 826	(142 322)	-42%	1 359 301
Other expenditure	1 639 182	1 641 309	1 641 309	71 460	71 460	410 328	(338 868)	-83%	1 641 309
Total Expenditure	3 833 210	4 262 641	4 262 641	547 838	547 838	1 065 662	(517 824)	-49%	4 262 641
Surplus/(Deficit)	64 305	2 220	2 220	705 938	705 938	553	705 385	127600%	2 220
Transfers and subsidies - capital (monetary allocations)	145 400	186 250	186 250	18 481	18 481	46 562	(28 082)	-60%	186 250
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	209 706	188 470	188 470	724 419	724 419	47 115	677 303	1438%	188 470
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	209 706	188 470	188 470	724 419	724 419	47 115	677 303	1438%	188 470
Capital expenditure & funds sources									
Capital expenditure	154 532	186 250	186 250	26 002	26 002	46 562	(20 561)	-44%	236 250
Capital transfers recognised	154 532	186 250	186 250	26 002	26 002	46 562	(20 561)	-44%	186 250
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 184	50 000	50 000	29	29	12 500	(12 471)	-100%	50 000
Total sources of capital funds	161 716	236 250	236 250	26 031	26 031	59 062	(33 032)	(0)	236 250
Financial position									
Total current assets	2 440 700	845 690	845 690		3 505 484				845 690
Total non current assets	5 299 162	3 849 405	3 849 405		5 284 859				3 849 405
Total current liabilities	5 166 368	3 454 318	3 454 318		6 565 508				3 454 318
Total non current liabilities	14 769	81 274	81 274		15 521				81 274
Community wealth/Equity	2 589 233	971 033	971 033		2 222 034				971 033
Cash flows									
Net cash from (used) operating	2 024 822	(119 057)	(119 057)	376 896	1 017 950	(19 844)	(1 037 793)	5230%	(119 057)
Net cash from (used) investing	(156 780)	(236 250)	(236 250)	(16 070)	(17 981)	(39 375)	(21 394)	54%	(236 250)
Net cash from (used) financing	(2 065)	(4 800)	(4 800)	-	-	(800)	(800)	100%	(4 800)
Cash/cash equivalents at the month/year end	1 761 204	(452 786)	(452 786)	1 182 249	1 182 249	(152 697)	(1 334 947)	874%	(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	365 150	208 238	225 491	8 817 724	-	-	-	-	9 616 604
Creditors Age Analysis									
Total Creditors	245 239	266 339	323 231	3 626 174	-	-	-	-	4 450 983

2.2 Quarterly Report – Financial Performance (Revenue by source)

Actual operating revenue per revenue source

The actual operating revenue per department is set out in Table 3 below. From table 1 it is clear that year to date actual operating revenue amounts to R1,272 billion and compares unfavourably with the pro rata budgeted figure of R1,113 billion a negative variance of R159,5 million for the quarter ending 30 September 2024.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		972 817 553	1 109 135 987	1 109 135 987	325 790 535	325 790 535	277 283 979	48 506 556	17%	1 109 135 987
Service charges - Water		718 628 011	845 005 452	845 005 452	191 743 496	191 743 496	211 251 357	(19 507 862)	-9%	845 005 452
Service charges - Waste Water Management		145 700 377	176 453 343	176 453 343	37 262 124	37 262 124	44 113 329	(6 851 205)	-16%	176 453 343
Service charges - Waste management		197 202 189	219 500 000	219 500 000	50 505 840	50 505 840	54 874 998	(4 369 158)	-8%	219 500 000
Sale of Goods and Rendering of Services		10 253 357	9 805 305	9 805 305	3 235 130	3 235 130	2 451 300	783 830	32%	9 805 305
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		604 701 958	508 204 666	508 204 666	170 226 846	170 226 846	127 051 155	43 175 691	34%	508 204 666
Interest from Current and Non Current Assets		10 301 503	10 239 203	10 239 203	1 631 250	1 631 250	2 559 795	(928 545)	-36%	10 239 203
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		9 090 929	9 857 011	9 857 011	2 488 463	2 488 463	2 464 236	24 227	1%	9 857 011
Licence and permits		7 828 316	7 427 464	7 427 464	2 043 624	2 043 624	1 856 865	186 759	10%	7 427 464
Operational Revenue		52 704 323	51 084 078	51 084 078	9 291 833	9 291 833	12 771 000	(3 479 167)	-27%	51 084 078
Non-Exchange Revenue										
Property rates		507 433 747	593 684 392	593 684 392	173 682 729	173 682 729	148 421 067	25 261 662	17%	593 684 392
Surcharges and Taxes		-	150 000	150 000	-	-	37 500	(37 500)	-100%	150 000
Fines, penalties and forfeits		3 628 114	11 710 752	11 710 752	1 397 276	1 397 276	2 927 676	(1 530 400)	-52%	11 710 752
Licence and permits		-	50 000	50 000	-	-	12 498	(12 498)	-100%	50 000
Transfers and subsidies - Operational		599 342 928	657 797 200	657 797 200	267 446 334	267 446 334	164 449 293	102 997 041	63%	657 797 200
Interest		52 760 735	54 756 000	54 756 000	16 995 047	16 995 047	13 689 000	3 306 047	24%	54 756 000
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		77 749	-	-	36 064	36 064	-	36 064	#DIV/0!	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 892 671 788	4 264 860 853	4 264 860 853	1 253 776 589	1 253 776 589	1 066 215 048	187 561 541	18	4 264 860 853
Transfers and subsidies - capital (monetary allocations)		145 400 281	186 249 799	186 249 799	18 480 507	18 480 507	46 562 433	(28 081 926)	-60%	186 249 799
TOTAL Revenue (including capital transfers and contributions)		4 038 072 069	4 451 110 652	4 451 110 652	1 272 257 096	1 272 257 096	1 112 777 481	159 479 615	14	4 451 110 652

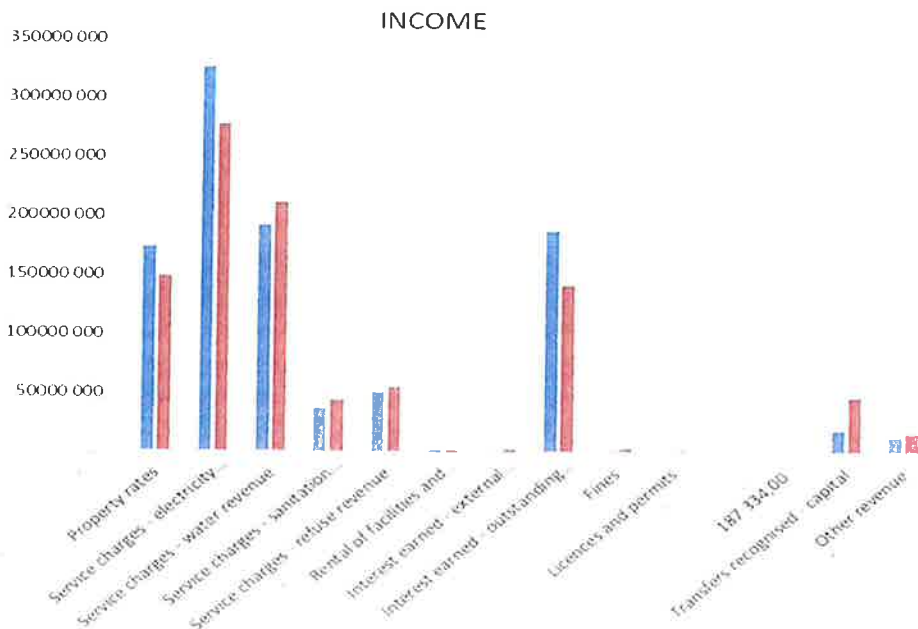
The variance can be attributed to the following:

- **Property Rates (17%):** Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year
- **Service charges – Electricity (17%):** Electricity is performing satisfactory with a positive variance of 17%
- **Service charges – Waste Water Management (-16%):** Less revenue billed as the anticipated increase on the water revenue has not materialised. It is imperative that the Billing section does a proper investigation to ensure that all properties have functional meters installed and are billed accurately.
- **Sale of Goods and Rendering of services (32%):** Sale of Goods and Rendering of services is performing satisfactory with a positive variance.
- **Interest earned from receivables (34%) 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 (-36%):** 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.
- **Operational Revenue (-27%):** Operational Revenue is showing a negative variance as a result of an under-recovery on Commission: Transaction Handling Fees. Journal for July, August and September 2024 has not yet been processed. License department has to ensure that journals are capture on a monthly basis.
- **Fines (-52%):** Fines are showing a negative variance as a result of an under-recovery on Traffic Fines. 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.
- **Transfers and subsidies – operational (63%):** Positive variance due to receipt of the first trench of Equitable Share

TABLE 4: ACTUAL REVENUE PER REVENUE DEPARTMENT FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2023/24			Budget Year 2024/25		YearTD budget	YTD variance	YTD variance %	Full Year For
		Audited Outco	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual				
Revenue - Functional										
Governance and administration		1 420 387	1 424 034	1 424 034	499 702	499 702	356 008	143 693	40%	1 424 034
Executive and council		(8 215)	1 430	1 430	910	910	358	553	155%	1 430
Finance and administration		1 428 602	1 422 603	1 422 603	498 791	498 791	355 651	143 140	40%	1 422 603
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		71 849	69 283	69 283	7 988	7 988	17 321	(9 333)	-54%	69 283
Community and social services		11 231	3 872	3 872	650	650	968	(318)	-33%	3 872
Sport and recreation		8 867	15 834	15 834	3	3	3 958	(3 956)	-100%	15 834
Public safety		43 978	39 399	39 399	5 088	5 088	9 850	(4 762)	-48%	39 399
Housing		7 773	10 179	10 179	2 247	2 247	2 545	(298)	-12%	10 179
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		55 237	25 872	25 872	10 080	10 080	6 468	3 612	56%	25 872
Planning and development		10 262	11 554	11 554	1 435	1 435	2 888	(1 454)	-50%	11 554
Road transport		44 794	14 209	14 209	8 588	8 588	3 552	5 036	142%	14 209
Environmental protection		180	109	109	57	57	27	29	108%	109
Trading services		2 670 823	2 901 971	2 901 971	747 953	747 953	725 493	22 461	3%	2 901 971
Energy sources		1 067 753	1 167 622	1 167 622	343 519	343 519	291 905	51 613	18%	1 167 622
Water management		1 041 946	1 092 663	1 092 663	269 700	269 700	273 166	(3 466)	-1%	1 092 663
Waste water management		177 090	253 895	253 895	45 029	45 029	63 474	(18 445)	-29%	253 895
Waste management		384 033	387 791	387 791	89 705	89 705	96 948	(7 242)	-7%	387 791
Other	4	28 595	29 951	29 951	6 535	6 535	7 488	(953)	-13%	29 951
Total Revenue - Functional	2	4 246 891	4 451 111	4 451 111	1 272 257	1 272 257	1 112 777	159 480	14%	4 451 111



2.3 Quarterly Report – Financial Performance (Expenditure per category)

1. Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. The operating expenditure for the quarter ending 30 September 2024 amounts to R547, 8 million and the year to date actual operating expenditure amounts to R547, 8 million. There is an unfavourable deviation of 49% when the year to date operating expenditure of R547, 8 million is compared with year to date budget of R1, 066 billion.

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	1st Quarter 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	187 812	187 812	198 671	(10 860)	-5%	794 682
Remuneration of councillors		39 039	46 107	46 107	9 045	9 045	11 527	(2 482)	-22%	46 107
Bulk purchases - electricity		1 010 483	925 000	925 000	62 383	62 383	231 250	(168 867)	-73%	925 000
Inventory consumed		671 711	434 301	434 301	135 121	135 121	108 576	26 545	24%	434 301
Debt impairment		3 098	1 030 323	1 030 323	-	-	257 581	(257 581)	-100%	1 030 323
Depreciation and amortisation		347 975	411 098	411 098	81 874	81 874	102 774	(20 900)	-20%	411 098
Interest		221 599	10 144	10 144	144	144	2 536	(2 392)	-94%	10 144
Contracted services		224 471	363 508	363 508	45 617	45 617	90 877	(45 260)	-50%	363 508
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1 444 949	-	-	820	820	-	820	#DIV/0!	-
Operational costs		324 571	247 478	247 478	25 023	25 023	61 870	(36 847)	-60%	247 478
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		4 539	-	-	-	-	-	-	-	-
Total Expenditure		5 087 616	4 262 641	4 262 641	547 838	547 838	1 065 662	(517 824)	-49%	4 262 641

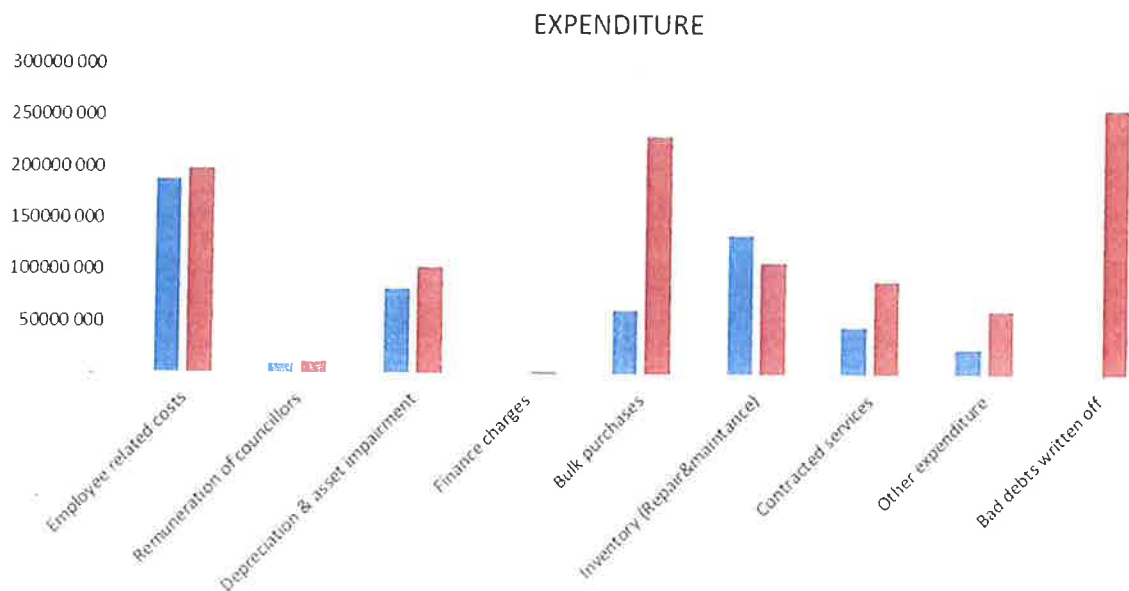
The variance can be attributed to the following:

- **Bulk Purchases (-73%):** 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 (24%):** Inventory consumed is showing a positive variance as a result of payments made to Midvaal during July, August and September 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 (-50%):** 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 (-60%):** 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 QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2023/24			Budget Year 2024/25			YearTD budget	YTD variance	YTD variance %	Full Year For
		Audited Outco	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual					
R thousands	1										
Expenditure - Functional											
Governance and administration		1 601 311	844 795	844 795	113 400	113 400	211 200	(97 800)	-46%	844 795	
Executive and council		452 494	406 791	406 791	76 358	76 358	101 698	(25 340)	-25%	406 791	
Finance and administration		1 142 792	431 329	431 329	35 746	35 746	107 832	(72 087)	-67%	431 329	
Internal audit		6 026	6 675	6 675	1 296	1 296	1 669	(373)	-22%	6 675	
Community and public safety		313 687	396 428	396 428	73 970	73 970	99 107	(25 137)	-25%	396 428	
Community and social services		70 509	118 842	118 842	17 997	17 997	29 711	(11 714)	-39%	118 842	
Sport and recreation		79 216	110 728	110 728	18 277	18 277	27 682	(9 406)	-34%	110 728	
Public safety		147 260	146 357	146 357	35 709	35 709	36 589	(880)	-2%	146 357	
Housing		16 593	20 337	20 337	1 986	1 986	5 084	(3 098)	-61%	20 337	
Health		109	164	164	2	2	41	(40)	-96%	164	
Economic and environmental services		218 517	282 671	282 671	48 089	48 089	70 668	(22 579)	-32%	282 671	
Planning and development		78 528	72 417	72 417	14 520	14 520	18 105	(3 585)	-20%	72 417	
Road transport		143 346	207 945	207 945	33 255	33 255	51 986	(18 732)	-36%	207 945	
Environmental protection		(3 357)	2 309	2 309	315	315	577	(262)	-45%	2 309	
Trading services		2 930 038	2 711 346	2 711 346	309 331	309 331	677 837	(368 506)	-54%	2 711 346	
Energy sources		1 367 561	1 516 662	1 516 662	92 249	92 249	379 166	(286 917)	-76%	1 516 662	
Water management		1 117 564	724 760	724 760	153 429	153 429	181 190	(27 761)	-15%	724 760	
Waste water management		190 139	252 336	252 336	36 305	36 305	63 084	(26 779)	-42%	252 336	
Waste management		254 774	217 589	217 589	27 348	27 348	54 397	(27 050)	-50%	217 589	
Other		24 062	27 400	27 400	3 048	3 048	6 850	(3 802)	-55%	27 400	
Total Expenditure - Functional	3	5 087 616	4 262 641	4 262 641	547 838	547 838	1 065 662	(517 824)	-49%	4 262 641	
Surplus/ (Deficit) for the year		(840 725)	188 470	188 470	724 419	724 419	47 115	677 304	14,37549416	188 470	



2.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table7 below.

TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forec
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		(0)	50 000	50 000	29	29	12 500	(12 471)	-100%	50 000
Executive and council		(0)	47 000	47 000	29	29	11 750	(11 721)	-100%	47 000
Finance and administration		(0)	3 000	3 000	-	-	750	(750)	-100%	3 000
Internal audit										
Community and public safety		7 966	15 094	15 094	-	-	3 773	(3 773)	-100%	15 094
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		7 966	15 094	15 094	-	-	3 773	(3 773)	-100%	15 094
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		32 860	12 802	19 730	8 745	8 745	4 460	4 284	96%	19 730
Planning and development										
Road transport		32 860	12 802	19 730	8 745	8 745	4 460	4 284	96%	19 730
Environmental protection										
Trading services		194 864	153 367	146 439	17 257	17 257	37 082	(19 825)	-53%	146 439
Energy sources		114 593	5 113	5 113	533	533	1 278	(745)	-58%	5 113
Water management		48 276	35 468	35 468	10 685	10 685	8 867	1 818	20%	35 468
Waste water management		13 533	74 012	67 085	5 861	5 861	17 244	(11 382)	-66%	67 085
Waste management		18 463	38 774	38 774	178	178	9 693	(9 515)	-98%	38 774
Other		2 615	4 988	4 988	-	-	1 247	(1 247)	-100%	4 988
Total Capital Expenditure - Functional Classification	3	238 305	236 250	236 250	26 031	26 031	59 062	(33 032)	-56%	236 250

NOTE: The total capital budget amounts to R236, 3 million. The expenditure for the quarter ending 30 September 2024 amounts to R26, 031 million. There is an unfavourable deviation of 56% when the year to date operating expenditure of R26, 031 million is compared with year to date budget of R59, 062 million.

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	1st Quarter actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Funded by:										
National Government		236 808	186 250	186 250	26 002	26 002	46 562	(20 561)	-44%	186 250
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporabns, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		236 808	186 250	186 250	26 002	26 002	46 562	(20 561)	-44%	186 250
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1 497	50 000	50 000	29	29	12 500	(12 471)	-100%	50 000
Total Capital Funding		238 305	236 250	236 250	26 031	26 031	59 062	(33 032)	-56%	236 250

CONDITIONAL GRANTS CHALLENGES AND MITIGATIONS 30 SEPTEMBER 2024

#	Challenges	Mitigation	Progress on mitigation
1.	<p>NDP Grant: Jouberton Taxi Rank</p> <ul style="list-style-type: none"> - There is no enough budget to complete the project. 	<ul style="list-style-type: none"> - The Directorate Technical and Infrastructure prepared an item to Council to request additional funding. - Council should consider funding the shortfall to complete the project. - Meeting with National Treasury on 3 October 2024 to request shortfall funding 	<ul style="list-style-type: none"> - Item circulating for signatures
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"> - Poor workmanship on the main building roof and side cladding. - The Municipality has requested additional funding from CoGTA. 	<ul style="list-style-type: none"> - CoGTA has approved the additional funding of R 1 274 903.80 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. 	<ul style="list-style-type: none"> - Municipality to ensure drawings are received to ensure that progress is realised on the project. 	<ul style="list-style-type: none"> - Request made to Previous Consultant. Municipality is awaiting response.
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. 	<ul style="list-style-type: none"> - The client conduct one-on-one meeting with the Consultant and Contractor 	<ul style="list-style-type: none"> - The client issued poor performance letter to the Contractor
5.	<p>Development of Cell 3 of the Klerksdorp Landfill Site</p> <ul style="list-style-type: none"> - Contractor's rates submitted for Balancing of the BOQ are not market related therefore causing delays in finalisation of the Balanced Bill of Quantities. - Contractor has temporarily paused works on site due to rates that need to be revised. 	<ul style="list-style-type: none"> - Municipality issued the Contractor notice to terminate 	<ul style="list-style-type: none"> - Contractor have returned to site
6.	<p>Construction of Outfall Sewer Line in Khuma.</p> <ul style="list-style-type: none"> - Contractor behind Schedule due to community interferences regarding demarcation in line with the scope of work for 	<ul style="list-style-type: none"> - A Meeting to be held with the Executive Mayor, MMC: Infrastructure, the Ward Councillors, and an agreement was reached. 	<ul style="list-style-type: none"> - Resolved on the 19 September 2024.

#	Challenges	Mitigation	Progress on mitigation
	subcontracting, which has led to the slow progress.		
7.	Refurbishment of Jouberton reservoir <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 - The Acting Municipal Manager has requested an intervention meeting with the Contractor to assist progress. 	<ul style="list-style-type: none"> - In Progress
8.	<ul style="list-style-type: none"> - The Procurement Plan submitted by the Section and the approved one differs 	<ul style="list-style-type: none"> - The matter was reported at Infrastructure Sub-committee meeting and Sectional Heads were requested to submit their actual Procurement Plans 	<ul style="list-style-type: none"> - In Progress

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	Budget Year 2024/25				
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		182 281	(267 428)	(267 428)	809 175	(267 428)
Trade and other receivables from exchange transactions		(1 649 903)	741 526	741 526	(1 183 374)	741 526
Receivables from non-exchange transactions		2 189 953	148 668	148 668	2 271 200	148 668
Current portion of non-current receivables		0	29	29	0	29
Inventory		57 912	(9 172)	(9 172)	(5 391)	(9 172)
VAT		1 565 214	195 040	195 040	1 571 921	195 040
Other current assets		42 662	37 026	37 026	41 953	37 026
Total current assets		2 388 118	845 690	845 690	3 505 484	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	5 558 359	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	5 284 859	3 849 405
TOTAL ASSETS		7 728 821	4 695 095	4 695 095	8 790 343	4 695 095
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Accounts payable		(4 470)	(2 800)	(2 800)	(4 470)	(2 800)
Consumer deposits		70 572	97 430	97 430	71 353	97 430
Trade and other payables from exchange transactions		4 403 163	2 729 411	2 729 411	4 602 628	2 729 411
Trade and other payables from non-exchange transactions		29 533	42 907	42 907	78 562	42 907
Provision		581 727	587 371	587 371	581 778	587 371
VAT		1 134 783	-	-	1 225 658	-
Other current liabilities		-	-	-	-	-
Total current liabilities		6 215 309	3 454 318	3 454 318	6 555 508	3 454 318
Non current liabilities						
Financial liabilities		18 617	81 274	81 274	15 521	81 274
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		18 617	81 274	81 274	15 521	81 274
TOTAL LIABILITIES		6 233 926	3 535 592	3 535 592	6 571 030	3 535 592
NET ASSETS	2	1 494 895	1 159 502	1 159 502	2 219 314	1 159 502
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 570 991	971 033	971 033	2 222 034	971 033
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 570 991	971 033	971 033	2 222 034	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 September 2024 amounts to R2, 219 billion.

The Current Liabilities exceeds the Current Assets with R3, 050 billion. This is a serious liquidity problem.

2.5 Quarterly Budget Statement - Cash Flow Statement

TABLE 10: ACTUAL CASH FLOW FOR THE QUARTER ENDING 30 SEPTEMBER 2024

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		425 657	385 895	385 895	32 347	103 149	96 474	6 675	7%	385 895
Service charges		1 106 434	1 527 562	1 527 562	115 866	327 394	381 890	(54 497)	-14%	1 527 562
Other revenue		2 600 472	82 780	82 780	120 748	754 273	20 695	733 578	3545%	82 780
Transfers and Subsidies - Operational		610 676	657 797	657 797	1 660	273 248	164 449	108 799	66%	657 797
Transfers and Subsidies - Capital		172 541	186 250	186 250	-	61 708	46 562	15 146	33%	186 250
Interest		363	111 880	111 880	1 062	3 305	27 970	(24 665)	-86%	111 880
Dividends										
Payments										
Suppliers and employees		(2 320 151)	(3 071 220)	(3 071 220)	10 743	(222 761)	(767 866)	(545 346)	71%	(3 071 220)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 595 993	(119 057)	(119 057)	282 366	1 300 315	(29 765)	1 300 315	4469%	(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		(236 305)	(236 250)	(236 250)	(8 050)	(26 031)	(59 662)	(33 032)	56%	(236 250)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 627)	(236 250)	(236 250)	(8 050)	(26 031)	(59 062)	(33 032)	56%	(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)	-	-	(1 200)	(1 200)	100%	(4 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(865)	(4 800)	(4 800)	-	-	(1 200)	(1 200)	100%	(4 800)
NET INCREASE/ (DECREASE) IN CASH HELD		2 345 501	(360 107)	(360 107)	274 316	1 274 285	(90 028)	1 274 285		(360 107)
Cash/cash equivalents at beginning		(104 773)	(92 679)	(92 679)	1 182 249	182 281	(92 679)	182 281		182 281
Cash/cash equivalents at month/year end		2 240 728	(452 786)	(452 786)	1 456 566	1 456 566	(182 707)	1 456 566		(177 826)

NOTE: Collection rate – The average collection rate for the quarter ending 30 September 2024 is 64%. The cash and call Investments for the quarter ending 30 September 2024 amounts to R174, 9 million that consists of the following:

- Bank balances: R8,01 million
- Call investments: R166,09 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 R9, 4 million. The balance at the beginning of 1st quarter amounted to R5, 474 million and after repayments of R1, 037 million were made, the total borrowings outstanding as at 30 September 2024 amounts to R4, 437 million.

TABLE 11: ACTUAL BORROWING FOR THE QUARTER ENDING 30 SEPTEMBER 2024

BM : EXTERNAL DEBT CREATED, REPAYED OR REDEEMED AND EXPECTED BORROWING

Save File as : Muncde_BM_coyy_Qn_XLS (e.g.: GT411_BM_2010_Q1)
Quarter 1)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Municipality		Year End		Quarter		Loans		Principal		Interest		Debt Repaid		Additional						
Loan Instrument	Loan Reference No	Municipality	Year End	Start Date	End Date	Planned	Loan Term	Loan Year/Month/Day	Term Value at Inception	Loan Type	Institution	Type of interest	Timing of interest payment	% Interest Rate (2 dec) Per Annum	Interest Paid This Quarter (Rand)	Balance at Beginning of Quarter (Rand)	Debt Repaid or redeemed This Quarter (Rand)	Principal Accrued This Quarter (Rand)	Balance at End of Quarter (Rand)	
1									0											
2	nw138741			2001/10/01	2019/09/30	Y	18	10 000 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	14,75	0	0	0	0	0	0	
3	nw138742			2001/07/01	2019/09/30	Y	18	14 998 125	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	14,75	0	0	0	0	0	0	
4	nw1012971			2004/07/01	2019/06/30	Y	15	28 070 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	11,20	0	0	0	0	0	0	
5	nw1012972			2004/07/01	2019/06/30	Y	15	37 000 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	11,20	0	0	0	0	0	0	
6	nw103677			2010/11/01	2025/11/01	Y	15	35 269 878	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	14,75	137 049	5 474 291	1 037 196	4 437 095	0	0	
7	10906			1999/09/30	2019/09/30	Y	20	5 587 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Semi-annually (02)	15,25	0	0	0	0	0	0	
8	10912			1999/09/30	2019/09/30	Y	20	7 477 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Semi-annually (02)	15,25	0	0	0	0	0	0	
9	10913			1999/09/30	2019/09/30	Y	20	5 780 000	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Semi-annually (02)	15,25	0	0	0	0	0	0	
10	nw13637			2000/10/01	2020/09/30	Y	20	3 951 600	LT - Long-Term Loans (07)	DBSA	Fixed (01)	Quarterly (03)	15,60	0	0	0	0	0	0	
TOTAL															2,50350228	137 049	5 474 291	1 037 196	4 437 095	

PART 2 SUPPORTING DOCUMENTS

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 R9,616,603,760 as at 30 September 2024 compared to R9,068,863,517 as at 30 June 2024 and has increased with R547,740,243.

Current to 30 days debt amounted to R365, 149,892 as at 30 September 2024 and has increased with R55, 178,604 compared to R309, 971,289 as at 30 June 2024.

31 to 60 days debt increased with R18, 734,348; 61 to 90 days increased with R57, 977,788 and 91 days and older debt as at 30 September 2024 amounted to R8,817,724,450 and has increased with R415, 849,504 compared to R8,401,874,946 as at 30 June 2024.

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

Debtors age analysis per debtor type

Government Debt R132, 268,195 (1%)

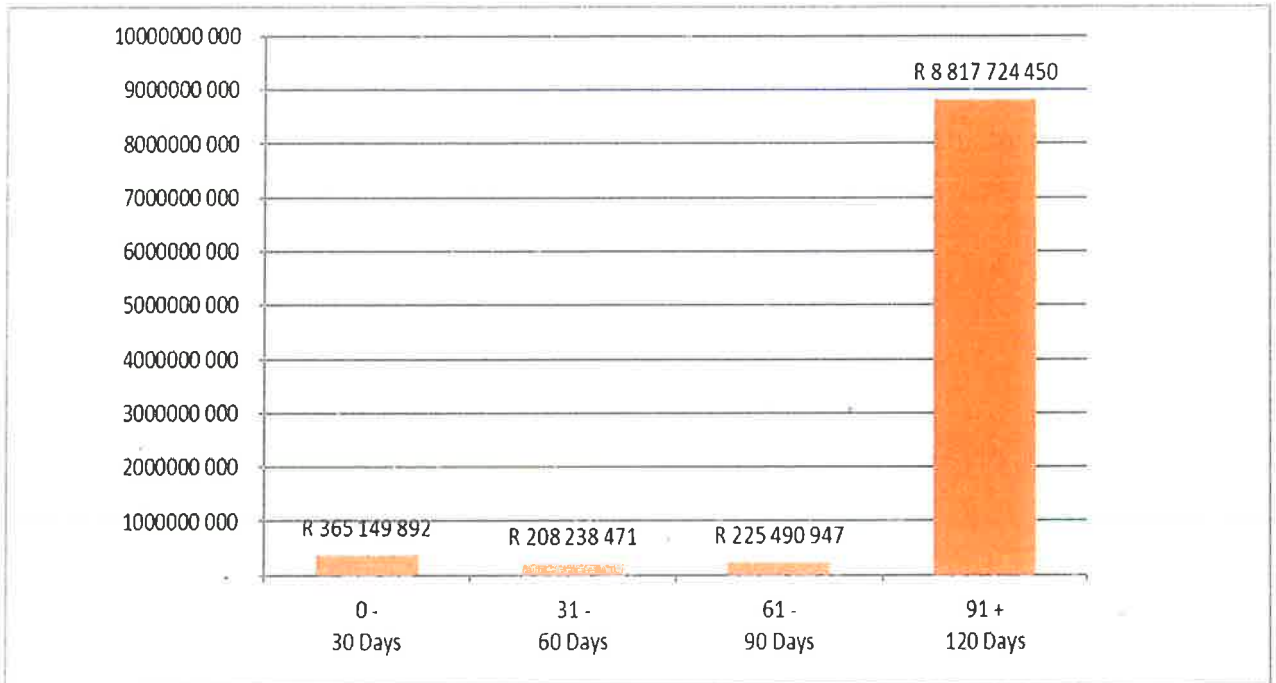
Business debtors' R803, 918,821 (8%)

Domestic debtors' R8, 680,416,744 (90%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 SEPTEMBER 2024

DEBTOR'S AGE ANALYSIS - 30 September 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	90 874 921	66 455 202	56 646 198	3 138 813 420	3 352 789 742
Electricity Tariffs	141 324 951	35 862 398	23 097 752	573 321 896	773 606 996
Rates (Property Rates)	35 383 306	16 367 227	60 621 286	462 412 010	574 783 829
Sewerage/ Sanitation	9 551 258	7 234 615	6 531 179	409 658 097	432 975 149
Refuse Removal Tariffs	18 938 570	14 589 730	13 337 374	833 892 138	880 757 811
Other	69 076 886	67 729 300	65 257 158	3 399 626 890	3 601 690 233
Total By Income Source	365 149 892	208 238 471	225 490 947	8 817 724 450	9 616 603 760
Debtors Age Analysis By Customer Group					
Government	11 418 438	3 676 793	38 303 630	78 869 335	132 268 195
Business	130 252 598	30 575 311	25 714 227	617 376 686	803 918 821
Households	223 478 857	173 986 367	161 473 090	8 121 478 429	8 680 416 744
Other	-	-	-	-	-
Total By Customer Group	365 149 892	208 238 471	225 490 947	8 817 724 450	9 616 603 760



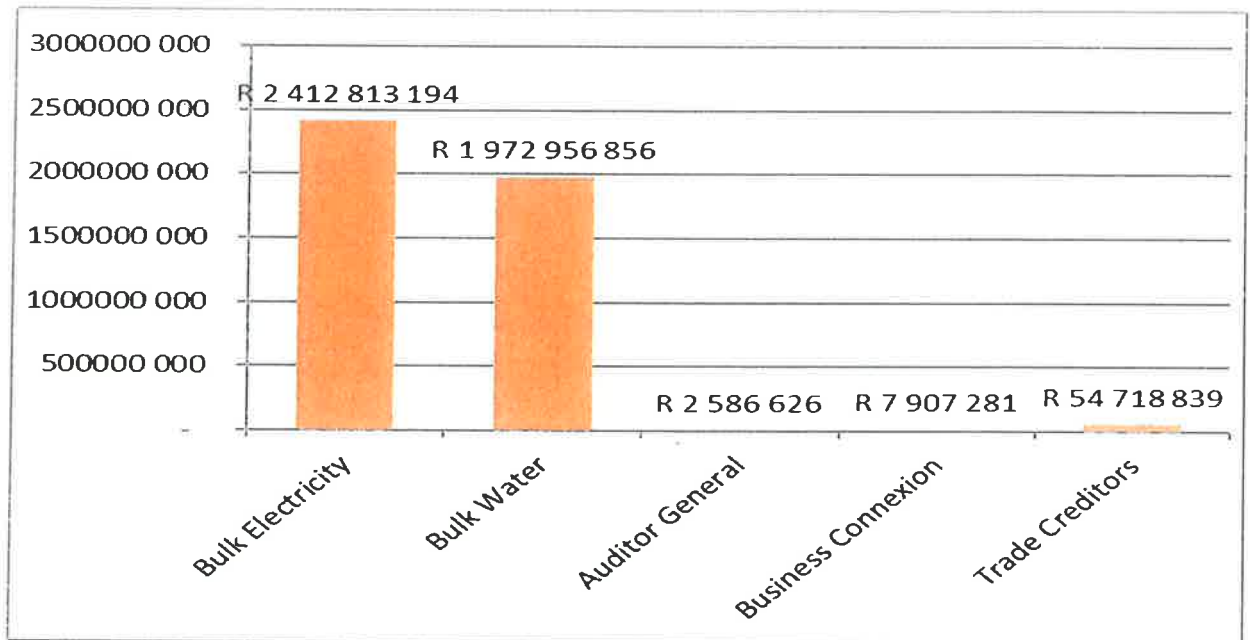
Note: According to the Debtors Age Analysis, it is clear that the Household owes the 90% of the total outstanding debt.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R4,450,982,796 billion as at 30 September 2024 compared with the R4,154,589,993 billion as at 30 June 2024 and has increased with R296,392,804 million.

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

CREDITORS AGE ANALYSIS - 30 September 2024					
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	102 862 575	175 459 662	200 624 598	1 933 866 360	2 412 813 194
Bulk Water	136 259 369	68 295 529	71 530 907	1 696 871 050	1 972 956 856
Auditor General	2 482 061	7 498	928	96 138	2 586 626
Business Connexion	2 409 734	1 450 623		4 046 924	7 907 281
Trade Creditors	1 224 946	11 125 699	51 074 392	(8 706 199)	54 718 839
Total	245 238 685	256 339 012	323 230 826	3 626 174 273	4 450 982 796



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R2, 413 billion followed by Midvaal with the total outstanding amount of R1, 973 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 September 2024 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 SEPTEMBER 2024

IM : INVESTMENT MONITORING

Save File as Muncde_IM_ccyy_Qn XLS (e.g.: GT421_IM_2014_Q1)

Quarter (Qn) to Quarter End (e.g.: Q1 for Quarter 1)

Change Muncde to your own municipal code (e.g.: GT421)

S

Municipality	Year End	Quarter		Investment Reference No	Start Date (ccyy/mm/dd)	Planned End Date (ccyy/mm/dd)	Investment Year/Month/Day	Term (no)	Value	Investment Institution (max 40 char)	% Interest Rate (2 dec)	Accrued Interest This Quarter (Rand)	Balance at Begin of Quarter (Rand)	Partial/Premature Withdrawals This Quarter (Rand)		Balance at End of Quarter (Rand)	Current Interest	
		Q1	July-Sept											Withdrawals	Top Up			
NW403	2 024	Q1	July-Sept	Yes														
1	4073033854	2019/07/01	2025/06/30	Y	6	6	6	4 383 828	ABSA	4,15	109 264	27 992 713	4 383 828		32 485 805			
2	9056825047	2019/07/01	2025/06/30	Y	6	6	6	1 019 662	ABSA	7,05	10 770	1 110 323	1 019 662	-660 307	1 480 448			
3	4078266177	2019/07/01	2025/06/30	Y	6	6	6	37 716 000	ABSA	8,00	109 623	15 470 450	37 716 000	-44 094 226	9 201 847			
4	9090072264	2019/07/01	2025/06/30	Y	6	6	6	87 700 000	ABSA	7,05		6 971 082	87 700 000	-64 658 754	30 012 328			
5	9074204063	2019/07/01	2025/06/30	Y	6	6	6	1 056 134	ABSA	7,05		2 816 071	1 056 134		3 872 205			
6	14000574525	2019/07/01	2025/06/30	Y	6	6	6	113 890	INVESTEC	8,00	55 032	8 352 614	113 890		8 521 536			
7	040544725X0	2014/12/01	2024/12/01	Y	10	10	10	915 673	SANLAM			11 337 609	915 673		12 253 282			
8	040710409X0	2014/08/01	2025/08/01	Y	11	11	11	60 864	SANLAM			756 775	60 864		817 639			
9	37881151374	2019/06/11	2024/06/30	Y	5	5	5		NEDBANK			0			0			
10	71037411669	2015/04/20	2025/06/30	Y	10	10	10	4 715	FNB			57 003	4 715		61 718			
11	70379020873	2015/11/22	2025/06/30	Y	10	10	10		FNB			14 000			14 000			
12	4086111223	2019/07/01	2025/06/30	Y	6	6	6	-620 131	ABSA	8,00	13 749	2 086 830		-620 131	1 480 448			
13	4081484682	2019/07/01	2025/06/30	Y	6	6	6	8 127 000	ABSA	7,90	7 491	2 202 121	8 127 000	-10 324 806	11 806			
14	62879341700	2020/12/10	2025/06/30	Y	5	5	5	351 990	FNB	8,00	170 246	25 512 649	351 990		26 034 885			
15	9377065203	2023/02/15	2025/06/30	Y	2	2	2	226 200 000	ABSA	8,90	467 155	15 506 857	226 200 000	-194 365 161	47 808 851			
TOTAL								943 330			120 187 097	367 649 756	174 056 798	-314 723 385				

Note: The municipality started the beginning of the 1st Quarter with total investments of R120,2 million and after investment made of R367,7 million and withdrawals of R314,7 million closed with an investment balance of R174,1 million that includes collateral and long term investment at the five listed local bank.

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 - 1st Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	1st Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		613 976	656 616	656 616	267 446	267 446	164 154	103 292	62,9%	656 616
Energy Efficiency and Demand Side Management Grant		3 993	5 000	5 000	-	-	1 250	(1 250)	-100,0%	5 000
Equitable Share		599 606	641 421	641 421	267 259	267 259	160 355	106 904	66,7%	641 421
Expanded Public Works Programme Integrated Grant		2 763	1 555	1 555	120	120	389	(269)	-69,2%	1 555
Local Government Financial Management Grant		2 584	3 000	3 000	68	68	750	(682)	-91,0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 031	5 640	5 640	-	-	1 410	(1 410)	-100,0%	5 640
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 693	1 181	1 181	-	-	295	(295)	-100,0%	1 181
Capacity Building and Other Grants		2 693	1 181	1 181	-	-	295	(295)	-100,0%	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	267 446	267 446	164 449	102 997	62,6%	657 797
Capital Transfers and Grants										
National Government:		178 140	186 250	186 250	18 481	18 481	46 562	(28 082)	-60,3%	186 250
Integrated National Electrification Programme Grant		6 163	2 924	2 924	-	-	731	(731)	-100,0%	2 924
Municipal Infrastructure Grant		105 368	107 164	107 164	12 072	12 072	26 791	(14 719)	-54,9%	107 164
Neighbourhood Development Partnership Grant		21 098	26 162	26 162	6 408	6 408	6 540	(132)	-2,0%	26 162
Water Services Infrastructure Grant		45 511	50 000	50 000	-	-	12 500	(12 500)	-100,0%	50 000
Provincial Government:		300	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		300	-	-	-	-	-	-	0,0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	6 872	-	-
Total Capital Transfers and Grants	5	178 440	186 250	186 250	18 481	18 481	46 562	(28 082)	-60,3%	186 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	795 108	844 047	844 047	285 927	285 927	211 012	74 915	35,5%	844 047

Note: The table reflect the YTD actual revenue amounts to R285, 9 million, against the YTD budget of R211 million as at 30 September 2024. Revenue on Grants can only be recognized when conditions are met.

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	1st QUARTER	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		190 893	116 844	116 844	20 515	20 515	29 211	(8 696)	-29,8%	116 844
Energy Efficiency and Demand Side Management Grant		3 474	4 000	4 000	-	-	1 000	(1 000)	-100,0%	4 000
Equitable Share		168 350	102 657	102 657	18 664	18 664	25 664	(7 000)	-27,3%	102 657
Expanded Public Works Programme Integrated Grant		2 565	1 571	1 571	244	244	393	(149)	-37,9%	1 571
Local Government Financial Management Grant		11 420	3 000	3 000	193	193	750	(557)	-74,2%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 085	5 616	5 616	1 413	1 413	1 404	9	0,7%	5 616
Provincial Government:		2 257	1 181	1 181	-	-	295	(295)	-100,0%	1 181
Capacity Building and Other Grants		2 257	1 181	1 181	-	-	295	(295)	-100,0%	1 181
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		193 150	118 025	118 025	20 515	20 515	29 506	(8 991)	-30,5%	118 025
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		236 808	186 250	186 250	26 002	26 002	46 562	(20 561)	-44,2%	186 250
Integrated National Electrification Programme Grant		5 291	2 924	2 924	533	533	731	(198)	-27,0%	2 924
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		172 543	107 164	107 164	14 675	14 675	26 791	(12 116)	-45,2%	107 164
Neighbourhood Development Partnership Grant		19 399	26 162	26 162	5 882	5 882	6 541	(658)	-10,1%	26 162
Water Services Infrastructure Grant		39 575	50 000	50 000	4 911	4 911	12 500	(7 589)	-60,7%	50 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		236 808	186 250	186 250	26 002	26 002	46 562	(20 561)	-44,2%	186 250
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		429 958	304 274	304 274	46 517	46 517	76 068	(29 552)	-38,8%	304 274

Note: The table reflect the YTD actual expenditure incurred amounting to R46, 5 million, against the YTD budget of R76, 1 million as at 30 September 2024.

TABLE: 17

3.4 Council and Employee benefits

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - 1st Quarter

Summary of Employee and Councillor remuneration	Ref	2023/24			Budget Year 2024/25					
		Audited Outco	Original Budget	Adjusted Budget	1st QUARTER	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forec
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		24 614	27 437	27 437	5 732	5 732	6 859	(1 127)	-16%	27 437
Pension and UIF Contributions		1 703	2 510	2 510	385	385	627	(243)	-39%	2 510
Medical Aid Contributions		-	20	20	-	-	5	(5)	-100%	20
Mobv Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 952	5 219	5 219	889	889	1 305	(416)	-32%	5 219
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		8 770	10 921	10 921	2 039	2 039	2 730	(691)	-25%	10 921
Sub Total - Councillors		39 039	46 107	46 107	9 045	9 045	11 527	(2 482)	-22%	46 107
% increase	4		18,1%	18,1%						18,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		18	3 417	3 417	-	-	854	(854)	-100%	3 417
Pension and UIF Contributions		1	18	18	-	-	4	(4)	-100%	18
Medical Aid Contributions		-	56	56	-	-	14	(14)	-100%	56
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Mobv Vehicle Allowance		-	963	963	-	-	241	(241)	-100%	963
Cellphone Allowance		615	236	236	-	-	59	(59)	-100%	236
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		17	40	40	-	-	10	(10)	-100%	40
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance in kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		651	4 729	4 729	-	-	1 182	(1 182)	-100%	4 729
% increase	4		626,7%	626,7%						626,7%
Other Municipal Staff										
Basic Salaries and Wages		500 739	496 943	496 943	120 360	120 360	124 236	(3 876)	-3%	496 943
Pension and UIF Contributions		94 808	107 615	107 615	24 512	24 512	26 904	(2 392)	-9%	107 615
Medical Aid Contributions		42 325	48 764	48 764	10 907	10 907	12 191	(1 284)	-11%	48 764
Overtime		65 803	32 817	32 817	15 232	15 232	8 204	7 028	86%	32 817
Performance Bonus		33 779	42 091	42 091	6 645	6 645	10 523	(3 878)	-37%	42 091
Mobv Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 635	2 123	2 123	388	388	531	(142)	-27%	2 123
Housing Allowances		6 311	8 862	8 862	1 619	1 619	2 216	(596)	-27%	8 862
Other benefits and allowances		22 963	35 136	35 136	4 722	4 722	8 784	(4 062)	-46%	35 136
Payments in lieu of leave		5 742	15 600	15 600	3 425	3 425	3 900	(475)	-12%	15 600
Long service awards		(2 956)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		23 380	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance in kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		794 529	789 953	789 953	187 812	187 812	197 489	(9 677)	-5%	789 953
% increase	4		-0,6%	-0,6%						-0,6%
Total Parent Municipality		834 219	840 789	840 789	196 856	196 856	210 198	(13 342)	-6%	840 789

NOTE: The Employee related cost for the quarter ending 30 September 2024 amounts to R187, 8 million and Councillors Remuneration amounts to R9, 1 million. The year-to date actual amounts to R196, 9 million.

Overtime

The total overtime budget for the 2024/25 financial year amounts to R32, 8 million and Year to date actual expenditure on this line item at the end of 30 September 2024 amounted to R15, 2 million that is 46% of the total budget.

OVERTIME 1st QUARTER

DEPARTMENT	Description	Budget/OpenBal	1st QUARTER	YTD Movement	Balance	% Exp
Public Safety	MS: OVERTIME - NON STRUCTURED	2 395 965	858 820	858 820	1 537 145	35.84
Community Services	MS: OVERTIME - NON STRUCTURED	1 813 118	306 156	306 156	1 506 962	16.88
Planning & human Settlement	MS: OVERTIME - NON STRUCTURED	9 609	10 195	10 195	586	106.09 *
SAC	MS: OVERTIME - NON STRUCTURED	462 285	151 932	151 932	310 353	32.86
Council General	MS: OVERTIME - NON STRUCTURED	283 311	27 931	27 931	255 380	9.85
Civil Engineering	MS: OVERTIME - NON STRUCTURED	1 102 385	220 932	220 932	881 453	20.04
Water	MS: OVERTIME - NON STRUCTURED	7 012 902	2 969 698	2 969 698	4 043 204	42.34
Electrical Engineering	MS: OVERTIME - NON STRUCTURED	1 058 836	293 820	293 820	765 017	27.74
Electrical	MS: OVERTIME - NON STRUCTURED	4 547 598	1 929 810	1 929 810	2 617 788	42.43
Corporate	MS: OVERTIME - NON STRUCTURED	525 265	355 517	355 517	169 748	67.68 *
Finance	MS: OVERTIME - NON STRUCTURED	1 620 341	1 582 465	1 582 465	37 876	97.66 *
Cleansing	MS: OVERTIME - NON STRUCTURED	6 431 112	3 430 917	3 430 917	3 000 195	53.34
Sewerage	MS: OVERTIME - NON STRUCTURED	5 396 447	3 068 695	3 068 695	2 327 752	56.86
Market	MS: OVERTIME - NON STRUCTURED	150 240	25 581	25 581	124 659	17.02
LED	MS: OVERTIME - NON STRUCTURED	8 020			8 020	
		32 817 434	15 232 469	15 232 469	17 584 965	46.00

Note: The cost of employment needs to be closely monitored during 2024/25 financial year 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 – M03 September 2024					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property Rates	25,261,662	17%	Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year progresses	
	Service Charges: Electricity	48,506,556	17%	Electricity is performing satisfactory with a positive variance of 17%	
	Service Charges: Waste Water	(6,851,205)	-16%	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 have functional meters installed and are billed accurately.
	Sale of Goods and Rendering of services	783,830	32%	Sale of Goods and Rendering of services is performing satisfactory with a positive variance of 32%	
	Interest earned from Receivables	43,175,691	34%	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	(928,545)	-36%	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.
	Operational Revenue	(3,479,167)	-27%		Operational Revenue is showing a negative variance as a result of an under-recovery on Commission: Transaction Handling Fees.	Journal for July, August and September 2024 has not yet been processed. License department has to ensure that journals are capture on a monthly basis.
	Fines	(1,530,400)	-52%		Fines are showing a negative variance as a result of an under-recovery on Traffic Fines.	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.
	Transfers and subsidies – operational	102,997,041	63%		Positive variance due to receipt of the first trench of Equitable Share	
2	<u>Expenditure by Type</u>					
	Bulk Purchases	(168,867,324)	-73%		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	26,545,021	24%		Inventory consumed is showing a positive variance as a result of payments made to Midvaal during July, August and September 2024.	
	Interest	(2,391,791)	-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	(45,260,191)	-50%		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	(36,846,621)	-60%		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 - M03 September

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%	15.0%	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%	211.2%	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%	53.5%	24.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		2.9%	-7.7%	-7.7%	12.3%	-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 Revenue		14.3%	21.7%	21.7%	30.1%	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 generated	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 own source	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%	15.0%	18.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.6%	6.2%	6.2%	1.1%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.0%	9.9%	9.9%	6.5%	1.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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									
<u>Monthly expenditure performance trend</u>									
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	-	-	78 750	78 750	100.0%	0%
November	19 859	19 687	19 687	-	-	98 437	98 437	100.0%	0%
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	26 031					

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 - M03 September

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 new assets by Asset Class/Sub-class										
Infrastructure		188 638	136 056	138 245	2 577	20 558	34 412	13 854	40,3%	138 245
Roads Infrastructure		32 860	12 802	19 730	1 386	8 745	4 460	(4 284)	-96,1%	19 730
Roads		32 860	12 802	19 730	1 386	8 745	4 460	(4 284)	-96,1%	19 730
Electrical Infrastructure		110 064	-	2 189	-	-	398	398	100,0%	2 189
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1 497	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		3 785	-	-	-	-	-	-	-	-
LV Networks		104 782	-	2 189	-	-	398	398	100,0%	2 189
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 228	22 968	22 968	1 191	5 774	5 742	(32)	-0,6%	22 968
Bulk Mains		16 437	10 468	22 968	1 191	5 774	4 890	(884)	-18,1%	22 968
Distribution		2 791	12 500	-	-	-	852	852	100,0%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8 022	61 512	54 585	-	5 861	14 119	8 257	58,5%	54 585
Pump Station		1 291	-	-	-	-	-	-	-	-
Reticulation		-	25 097	18 169	-	-	5 015	5 015	100,0%	18 169
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4 505	23 916	23 916	-	5 861	5 979	118	2,0%	23 916
Toilet Facilities		2 225	12 500	12 500	-	-	3 125	3 125	100,0%	12 500
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		18 463	38 774	38 774	-	178	9 693	9 515	98,2%	38 774
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		18 463	38 774	38 774	-	178	9 693	9 515	98,2%	38 774
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		7 966	15 094	15 094	-	-	3 773	3 773	100,0%	15 094
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		7 966	15 094	15 094	-	-	3 773	3 773	100,0%	15 094
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		7 966	15 094	15 094	-	-	3 773	3 773	100,0%	15 094
Computer Equipment		(0)	3 000	3 000	-	-	750	750	100,0%	3 000
Computer Equipment		(0)	3 000	3 000	-	-	750	750	100,0%	3 000
Furniture and Office Equipment		-	2 000	2 000	29	29	500	471	94,3%	2 000
Furniture and Office Equipment		-	2 000	2 000	29	29	500	471	94,3%	2 000
Machinery and Equipment		(0)	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
Machinery and Equipment		(0)	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
Transport Assets		-	40 000	40 000	-	-	10 000	10 000	100,0%	40 000
Transport Assets		-	40 000	40 000	-	-	10 000	10 000	100,0%	40 000
Total Capital Expenditure on new assets	1	196 604	201 150	203 338	2 605	20 586	50 685	30 099	59,4%	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	533	533	4 005	3 472	86,7%	15 424
Electrical Infrastructure		4 528	5 113	2 924	533	533	880	347	39,4%	2 924
<i>Power Plants</i>								-		
<i>HV Substations</i>		1 506	2 924	2 924	533	533	731	198	27,0%	2 924
<i>LV Networks</i>		3 022	2 189	-	-	-	149	149	100,0%	-
Sanitation Infrastructure		5 511	12 500	12 500	-	-	3 125	3 125	100,0%	12 500
<i>Pump Station</i>								-		
<i>Reticulation</i>								-		
<i>Waste Water Treatment Works</i>		5 511	12 500	12 500	-	-	3 125	3 125	100,0%	12 500
Total Capital Expenditure on renewal of existing assets	1	10 039	17 613	15 424	533	533	4 005	3 472	86,7%	15 424

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		91 624	195 344	195 344	3 290	10 831	48 836	38 005	77,8%	195 344
Roads Infrastructure		2 182	63 409	63 409	244	841	15 852	15 011	94,7%	63 409
Roads		1 659	62 643	62 643	244	841	15 661	14 819	94,6%	62 643
Road Structures										
Road Furniture		523	766	766	-	-	192	192	100,0%	766
Capital Spares										
Storm water Infrastructure		223	7 000	7 000	-	-	1 750	1 750	100,0%	7 000
Drainage Collection		223	7 000	7 000	-	-	1 750	1 750	100,0%	7 000
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		79 015	81 995	81 995	1 519	5 898	20 499	14 601	71,2%	81 995
MV Substations		-	864	864	-	-	216	216	100,0%	864
MV Switching Stations		-	128	128	-	-	32	32	100,0%	128
MV Networks										
LV Networks		79 015	81 003	81 003	1 519	5 898	20 251	14 353	70,9%	81 003
Capital Spares										
Water Supply Infrastructure		9 728	20 251	20 251	1 478	3 408	5 063	1 655	32,7%	20 251
Dams and Weirs										
Boreholes										
Reservoirs		1 345	3 765	3 765	126	126	941	815	86,6%	3 765
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		8 383	16 486	16 486	1 352	3 282	4 121	840	20,4%	16 486
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		477	22 689	22 689	48	683	5 672	4 989	88,0%	22 689
Pump Station										
Reticulation		729	14 979	14 979	48	683	3 745	3 061	81,7%	14 979
Waste Water Treatment Works		(252)	7 710	7 710	-	-	1 927	1 927	100,0%	7 710
Community Assets		3 184	15 540	15 540	463	555	3 885	3 330	85,7%	15 540
Community Facilities		1 919	9 743	9 743	440	453	2 436	1 982	81,4%	9 743
Museums		22	134	134	-	-	34	34	100,0%	134
Galleries										
Theatres										
Libraries		1 026	2 732	2 732	-	14	683	689	98,0%	2 732
Cemeteries/Crematoria		382	5 044	5 044	434	434	1 261	826	65,5%	5 044
Police										
Parks										
Public Open Space		13	75	75	-	-	19	19	100,0%	75
Nature Reserves		214	629	629	5	5	157	152	96,7%	629
Public Abolition Facilities										
Markets		262	1 129	1 129	-	-	282	282	100,0%	1 129
Sport and Recreation Facilities		1 266	5 797	5 797	24	101	1 449	1 348	93,0%	5 797
Indoor Facilities		351	1 656	1 656	-	78	414	337	81,3%	1 656
Outdoor Facilities		915	4 140	4 140	24	24	1 035	1 011	97,7%	4 140
Capital Spares										
Heritage assets		38	500	500	-	-	125	125	100,0%	500
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas		38	500	500	-	-	125	125	100,0%	500
Other assets		2 888	8 911	8 911	27	29	2 228	2 199	98,7%	8 911
Operational Buildings		2 688	8 911	8 911	27	29	2 228	2 199	98,7%	8 911
Municipal Offices		2 657	8 858	8 858	27	29	2 215	2 186	98,7%	8 858
Pay/Enquiry Points										
Building Plan Offices										
Workshops		30	43	43	-	-	11	11	100,0%	43
Yards										
Stores		1	10	10	-	-	3	3	100,0%	10

Intangible Assets		(1 097)	10 063	10 063	-	7	2 516	2 509	99,7%	10 063
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(1 097)	10 063	10 063	-	7	2 516	2 509	99,7%	10 063
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(1 097)	10 063	10 063	-	7	2 516	2 509	99,7%	10 063
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		214	8 637	8 637	-	-	2 159	2 159	100,0%	8 637
Computer Equipment		214	8 637	8 637	-	-	2 159	2 159	100,0%	8 637
Furniture and Office Equipment		215	3 597	3 597	750	750	899	149	16,6%	3 597
Furniture and Office Equipment		215	3 597	3 597	750	750	899	149	16,6%	3 597
Machinery and Equipment		7 988	19 325	19 325	691	2 058	4 831	2 773	57,4%	19 325
Machinery and Equipment		7 988	19 325	19 325	691	2 058	4 831	2 773	57,4%	19 325
Transport Assets		2	2 509	2 509	-	-	627	627	100,0%	2 509
Transport Assets		2	2 509	2 509	-	-	627	627	100,0%	2 509
Total Repairs and Maintenance Expenditure	1	104 856	264 424	264 424	5 221	14 230	66 106	51 877	78,5%	264 424

SUPPORTING TABLE SC13d

NW403 City Of Matosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		266 557	313 504	313 504	66 643	66 643	78 376	11 733	15,0%	313 504
Roads Infrastructure		96 532	83 319	83 319	22 175	22 175	20 830	(1 345)	-6,5%	83 319
Roads		96 532	83 319	83 319	22 175	22 175	20 830	(1 345)	-6,5%	83 319
Electrical Infrastructure		53 737	62 937	62 937	13 438	13 438	15 734	2 296	14,6%	62 937
MV Networks		53 737	62 937	62 937	13 438	13 438	15 734	2 296	14,6%	62 937
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		55 283	82 326	82 326	13 821	13 821	20 581	6 761	32,8%	82 326
Distribution		55 283	82 326	82 326	13 821	13 821	20 581	6 761	32,8%	82 326
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		61 004	84 922	84 922	17 210	17 210	21 231	4 021	18,9%	84 922
Pump Station		-	-	-	-	-	-	-		-
Reticulation		61 004	84 922	84 922	17 210	17 210	21 231	4 021	18,9%	84 922
<u>Other assets</u>		54 534	79 509	79 509	13 654	13 654	19 877	6 224	31,3%	79 509
Operational Buildings		54 534	79 509	79 509	13 654	13 654	19 877	6 224	31,3%	79 509
Municipal Offices		54 534	79 509	79 509	13 654	13 654	19 877	6 224	31,3%	79 509
<u>Computer Equipment</u>		1 526	1 763	1 763	381	381	441	59	13,5%	1 763
Computer Equipment		1 526	1 763	1 763	381	381	441	59	13,5%	1 763
<u>Furniture and Office Equipment</u>		21 968	2 617	2 617	349	349	654	305	46,7%	2 617
Furniture and Office Equipment		21 968	2 617	2 617	349	349	654	305	46,7%	2 617
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		3 390	13 705	13 705	847	847	3 426	2 579	75,3%	13 705
Transport Assets		3 390	13 705	13 705	847	847	3 426	2 579	75,3%	13 705
Total Depreciation	1	347 975	411 098	411 098	81 874	81 874	102 774	20 900	20,3%	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	4 911	4 911	3 125	(1 786)	-57,2%	12 500
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		29 047	12 500	12 500	4 911	4 911	3 125	(1 786)	-57,2%	12 500
Dams and Weirs										
Boreholes										
Reservoirs		29 047	12 500	12 500	4 911	4 911	3 125	(1 786)	-57,2%	12 500
Community Assets		2 615	4 988	4 988	-	-	1 247	1 247	100,0%	4 988
Community Facilities		2 615	4 988	4 988	-	-	1 247	1 247	100,0%	4 988
Markets		2 615	4 988	4 988	-	-	1 247	1 247	100,0%	4 988
Total Capital Expenditure on upgrading of existing assets	1	31 662	17 488	17 488	4 911	4 911	4 372	(539)	-12,3%	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 SEPTEMBER 2024**

Monthly Compliance Check List		Responsible Person	Monthly Progress	How are you going to ensure compliance (applicable manager to provide SOP that will be updated and monitored)
6.3	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):			
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	An amount of R260 million was paid over to Eskom and R140 million to Midval in the first quarter.
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	Midval was partially paid and proof was uploaded.
6.3.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org	Yes	
6.3.4	- Has the municipality paid its <i>Eskom bulk current account</i> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org	No	Due to low collection, CoM is facing challenges to fully service its creditors. There are revenue strategies in place to increase collection. CoM is currently under Financial Recovery Plan.
6.3.5	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za ?	J Makudubele (Accountant) – 018 487 8483 jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org	Yes	

<p>6.4 6.4.1</p>	<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>Compliance with a funded MTREF –</p>	<p>jpapers@klerksdorp.org J Lethoo (Assistant Director Expenditure) – 018 487 8533 gopolang@klerksdorp.org TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p>	<p>No</p>	<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. C4 attached as POE</p>
<p>6.4.2</p>	<p>- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?</p>	<p>- Has the municipality budgeted 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 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p>	<p>The municipality made 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>6.4.3</p>	<p>- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?</p>	<p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i></p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p>	<p>The municipality made provision for debt impairment in line with the budgeted expected collection rate for the original budget.</p>
<p>6.4.4</p>	<p>- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?</p>	<p><i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i></p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	<p>Yes</p>	<p>The 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.</p>

6.4.6	<p>tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p> <p>- Does the municipality's annual and monthly cash flow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)</p>	<p>osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p> <p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	Yes	<p>Adjustment Budget. It will be monitored strictly on a monthly progress. MMC's committed at Mayoral Committee to monitor the progress closely.</p> <p>The A7 is currently projecting 12 equal amounts due to financial system issues. BCX is assisting to align this on the Budget Management Module (BMM).</p>
6.5	<p>Cost reflective tariffs – has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?</p>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No	<p>Tariff tool was tabled and adopted on the 24th of June 2024 with the 2024/2025 MTREF.</p>
6.6	<p>Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
6.6.1	<p>- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	Yes	<p>The current bill allocation is not aligned to Circular 124. The Customer Care, Credit Control and Debt Collection Policy will be reviewed to correct this.</p>
6.6.2	<p>- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9040</p>	Yes	<p>The 80/20 is applied to defaulting consumers as per credit control policy</p>
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	Yes	<p>As per credit control policy</p>

6.6.4	<p><i>ensure a minimum supply of waste water.</i></p> <p>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?</p> <p><i>Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i></p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>No</p>	<p>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</p>
6.6				
6.7	<p>Maintain a minimum average quarterly collection of property rates and services charges –</p>			
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>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>No</p>	<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"> • Challenges in implementing credit control for Eskom supplied areas • Intimidations at the townships • Most of the customers are not responding after disconnection due to illegal disconnections, Solar and borehole use. • Data cleansing needs to be done • 1200 stolen meters in Jouberton
6.7.2	<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p> <p>- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>No</p>	<p>Municipality has targeted all areas that Municipality is servicing for electricity.</p>
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</p>	<p>N Gouwe – Assistant Director Debt Management 018 487 8044/082 956 9537 nsathege@klerksdorp.org</p>	<p>Yes</p>	

required quarterly average collection set-
out in paragraph 6.7.1;

6.7.2.3	<p>reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p> <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>018 487 8044/082 956 9537 nsathege@klerksdorp.org</p> <p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	<p>No</p>	<p>supplied areas as per credit control policy, the challenge is that the community bridge and break water meters.</p> <p>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.</p>
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>	<p>No</p>	
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 4253 tpelesane@klerksdorp.org</p>	<p>No</p>	
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>	<p>Yes</p>	<p>C schedule and Section 71 reports.</p>
6,8	<p>Municipality's Completeness of the revenue base –</p>			

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

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?

municipal financial system (Solar).

Status: Was done

- Was implemented from the 01st July 2020 until 30th June 2025.

2. All SV's (SV01-SV04) are implemented into the financial system.

Status: Was done,

SV01: Implemented on the 01st July 2021.
SV02: Implemented on the 01st July 2022.
SV03: Implemented on the 01st July 2023.

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.

SV05: Status: The roll has 362 entries

- Will be opened from the 15th October to 15th November 2024 for inspection and objections
- Advert Newspaper: 11 and 18 October 2024
- Promulgation: 15th and 22nd October 2024
- Section 49: will be sent to affected property owners, the challenge is that SAPO is under business rescue/administration and in-effective to deliver letters. Alternatively, we are communicating with the Speakers office to assist with the delivery of those letters through ward councillors and ward committees.

3. Variance on the Reconciliation are addressed as follows:

-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 July 2024.

-September 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 2417 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.

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>	<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>Status: Done on monthly basis -Both lists of Occupation Certificates and Valuation Certificates from Planning and Human settlement are received monthly until the end of July 2024.</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>	<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	<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>	<p>TO Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org D Rossouw (Assistant Director Budget) 018 487 8518 drossouw@klerksdorp.org</p>	No	<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>	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Yes	<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>	<p>TO Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	No	<p>The monthly progress report is submitted by Provincial Exco Representatives to Provincial Treasury, then Provincial Treasury submit report to National Treasury.</p>
	<p><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support Programme if the FRP progress report was submitted to both the Provincial Executive and MFRS</i></p> <p><i>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.</i></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</p> <p>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>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p> <p>Baganne Choche (Acting MM) 018 487 8012 bchoche@klerksdorp.org</p>	Partially	The revenue from electricity and water is not entirely ring-fenced. This is a challenge due to cash flow challenges.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.11.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	<p>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p> <p>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>			
6,13	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>Ocilia Sekgala (Deputy Director Budget) 018 487 8040 osekgala@klerksdorp.org</p> <p>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>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p> <p>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>Ocilia Sekgala (Acting CFO) 018 487 8040 osekgala@klerksdorp.org</p> <p>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.

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)

AUGUST 2024 SEPTEMBER 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 %
1 The total average collection of all revenue excluding Equitable Share and conditional grants	44,71%	51%	150 831 730	49%
1A The total average collection of all revenue in 1 above - excluding the Eskom supply areas	54,79%	62%	95 493 846	59%
2 The total average collection of municipal property rates	34,64%	82%	7 288 865	58%
3 The total average collection of Electricity	89,56%	84%	13 831 579	90%
4 The total average collection of Water	40,14%	40%	39 143 473	40%
5 The total average collection of Wastewater	51,64%	46%	6 791 429	49%
4 The total average collection of Solid Waste	34,67%	34%	11 071 676	35%
4 The total average collection of VAT	59,85%	57%	11 402 864	58%
4 The total average collection of Interest	3,24%	3%	58 450 324	3%
4 The total average collection of Sundries	46,09%	23%	2 851 520	13%

MFMA Circular 124 - condition 6.7.2

COLLECTION RATE - per ward - rates and per service - (September 2024)

**Note - the municipality to add rows below to facilitate reporting on all wards within it

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 %
Ward 1		28%	5 121 547,19	1 449 742,03	28%	3 671 805	27%
Property Rates Tax		17%	251 781,71	285 408,36	113%	-33 627	22%
Electricity	Eskom Supplied	67%	703 470,72	399 622,60	57%	303 848	46%
Water		43%	1 570 527,25	507 994,40	32%	1 062 533	37%
Refuse		13%	418 070,91	36 917,79	9%	381 153	10%
Waste Water		18%	244 821,67	43 499,86	18%	201 322	17%
VAT		44%	428 306,67	146 760,27	34%	281 546	39%
Sundries		35%	13 853,57	6 103,73	44%	7 750	40%
Interest		4%	1 490 714,68	23 435,02	2%	1 467 280	3%
Ward 2		1%	2 790 705,53	48 186,03	2%	2 742 520	1%
Property Rates Tax		0%	45 010,84	2 373,98	5%	42 637	0%
Electricity	Partial Eskom and Municipal Supplied	0%	631,61	-	0%	632	0%
Water		2%	981 674,98	19 490,17	2%	962 185	2%
Refuse		2%	261 504,82	15 969,44	6%	245 535	3%
Waste Water		1%	149 558,93	2 096,65	1%	147 462	1%
VAT		2%	208 716,93	5 581,51	3%	203 135	2%
Sundries		626%	-	1 062,88	0%	-1 063	2%
Interest		0%	1 143 607,43	1 611,39	0%	1 141 996	0%
Ward 3		20%	4 179 944,33	1 515 572,37	36%	2 664 372	26%
Property Rates Tax		6%	399 731,10	215 301,61	54%	184 429	11%
Electricity	Municipal supplied	49%	947 885,33	510 319,30	54%	437 566	48%
Water		51%	1 256 541,47	418 456,37	33%	838 085	40%
Refuse		40%	183 651,79	81 982,51	45%	101 669	40%
Waste Water		37%	231 495,02	89 717,36	39%	141 778	37%
VAT		41%	409 034,86	155 308,68	38%	253 726	39%
Sundries		32%	1 261,83	18 748,32	1486%	-17 486	36%
Interest		4%	750 342,93	25 738,22	3%	724 605	3%
Ward 4		3%	8 844 680,27	2 220 868,34	25%	6 623 812	11%
Property Rates Tax		7%	182 753,20	1 818 113,69	995%	-1 635 360	82%
Electricity	Municipal supplied	7%	963 082,63	79 760,52	8%	883 322	8%
Water		2%	2 601 902,67	85 722,28	3%	2 516 180	2%
Refuse		4%	851 323,50	30 905,44	4%	820 418	3%
Waste Water		4%	414 310,94	15 667,99	4%	398 643	4%
VAT		2%	718 184,46	29 252,24	4%	688 932	3%
Sundries		2%	79 608,54	4 055,83	5%	75 553	3%
Interest		0%	3 033 514,33	157 390,36	5%	2 876 124	3%
Ward 5		3%	3 684 713,42	343 556,14	9%	3 341 157	6%
Property Rates Tax		1%	36 725,87	6 307,42	17%	30 418	1%
Electricity	Municipal supplied	15%	313 221,60	108 758,72	35%	204 463	22%
Water		4%	1 193 786,86	63 450,97	5%	1 130 336	5%
Refuse		5%	238 094,34	23 047,16	10%	215 047	7%
Waste Water		5%	127 376,90	83 795,30	66%	43 582	32%
VAT		6%	283 103,66	41 025,04	14%	242 079	9%
Sundries		12%	76 625,65	695,20	1%	75 930	1%
Interest		0%	1 415 778,53	16 476,32	1%	1 399 302	1%
Ward 6		4%	5 137 270,59	289 339,85	6%	4 847 931	5%
Property Rates Tax		10%	121 025,19	75 513,57	62%	45 512	19%
Electricity	Municipal supplied	14%	492 972,06	39 016,82	18%	403 955	16%
Water		3%	1 544 870,84	50 425,60	3%	1 494 445	3%
Refuse		5%	407 339,18	19 404,28	5%	388 435	4%
Waste Water		5%	197 087,77	12 792,16	6%	184 296	5%
VAT		4%	388 639,99	21 917,21	5%	376 723	5%
Sundries		5%	39 093,69	2 018,17	2%	37 076	3%
Interest		0%	1 885 742,07	18 232,04	1%	1 867 490	1%

Ward 7									
Property Rates Tax		4%	3 230 178,95	202 735,47	6%	3 027 443	5%		
Electricity		3%	113 769,84	15 286,03	13%	98 484	4%		
Water	Municipal supplied	11%	327 186,74	55 175,72	17%	272 011	12%		
Refuse		6%	970 239,93	36 394,09	9%	883 346	8%		
Waste Water		7%	201 625,99	12 514,23	6%	189 112	6%		
VAT		6%	98 238,92	8 117,60	6%	92 121	6%		
Sundries		6%	245 706,59	18 790,07	8%	226 917	7%		
Interest		30%	71 611,95	1 542,29	2%	70 070	2%		
Ward 8		1%	1 201 799,00	6 415,45	1%	1 195 384	0%		
Property Rates Tax		20%	4 351 138,60	676 957,03	16%	3 674 182	18%		
Electricity		5%	269 481,81	91 253,92	34%	178 228	9%		
Water	Municipal supplied	73%	843 749,38	191 568,42	23%	652 181	45%		
Refuse		26%	1 136 757,70	230 581,16	20%	906 177	23%		
Waste Water		29%	258 906,92	65 473,42	25%	193 434	26%		
VAT		21%	166 225,19	27 472,52	17%	138 753	16%		
Sundries		26%	372 423,75	53 333,10	14%	319 091	19%		
Interest		61%	88 122,94	2 343,43	3%	85 780	8%		
Ward 9		2%	1 215 470,92	14 931,06	1%	1 200 540	2%		
Property Rates Tax		7%	3 592 857,07	173 344,32	5%	3 419 513	6%		
Electricity		43%	73 857,19	16 116,44	22%	57 741	24%		
Water	Municipal supplied	29%	341 970,88	76 675,01	22%	265 296	23%		
Refuse		6%	1 069 048,81	38 694,82	4%	1 030 354	5%		
Waste Water		9%	230 949,13	11 773,11	5%	219 176	7%		
VAT		11%	98 537,09	6 069,90	6%	92 467	9%		
Sundries		4%	268 155,17	17 842,90	7%	250 312	5%		
Interest		9%	135 864,94	3 189,44	2%	132 675	4%		
Ward 10		0%	1 374 473,86	2 982,69	0%	1 371 491	0%		
Property Rates Tax		14%	2 594 809,78	264 526,34	10%	2 330 283	12%		
Electricity		5%	134 045,09	24 468,10	18%	109 577	7%		
Water	Municipal supplied	50%	397 924,45	108 768,64	27%	289 156	38%		
Refuse		18%	684 990,32	72 913,81	11%	612 077	7%		
Waste Water		19%	156 261,48	16 980,60	11%	139 281	2%		
VAT		18%	34 886,96	7 055,77	8%	27 828	1%		
Sundries		13%	204 357,50	28 549,67	14%	175 808	7%		
Interest		43%	54 678,64	1 368,51	3%	53 310	1%		
Ward 11		1%	877 665,34	4 418,24	1%	873 247	1%		
Property Rates Tax		11%	3 505 661,21	323 445,61	9%	3 182 216	9%		
Electricity		6%	155 745,86	13 903,84	9%	141 842	3%		
Water	Municipal supplied	40%	496 064,53	92 205,58	19%	403 859	10%		
Refuse		15%	1 075 995,87	129 583,12	12%	946 413	11%		
Waste Water		16%	200 841,16	22 912,91	11%	177 928	7%		
VAT		29%	168 383,67	20 782,15	12%	147 602	18%		
Sundries		21%	299 040,68	35 812,12	12%	263 229	1%		
Interest		11%	61 723,59	2 239,09	4%	59 484	0%		
Ward 12		1%	1 047 865,86	6 006,79	1%	1 041 859	0%		
Property Rates Tax		3%	8 057 501,25	118 976,19	1%	7 938 525	2%		
Electricity		23%	81 293,25	3 412,44	4%	77 881	9%		
Water	Municipal supplied	2%	730 885,16	21 761,91	3%	709 123	2%		
Refuse		2%	2 260 045,97	45 053,71	2%	2 214 992	2%		
Waste Water		3%	657 914,44	22 018,86	3%	635 896	2%		
VAT		2%	276 132,97	8 226,62	3%	267 906	2%		
Sundries		2%	600 532,69	11 687,69	2%	588 845	2%		
Interest		1179%	178 103,80	1 318,58	1%	176 785	1%		
Ward 13		0%	3 272 592,97	5 496,28	0%	3 267 097	0%		
Property Rates Tax		5%	3 441 289,62	143 720,86	4%	3 297 569	2%		
Electricity		1%	66 198,12	4 239,06	6%	61 959	0%		
Water	Municipal supplied	17%	313 044,81	61 571,91	20%	251 473	2%		
Refuse		9%	1 068 933,96	46 330,29	4%	1 022 604	5%		
Waste Water		5%	219 570,43	9 432,14	4%	210 138	1%		
VAT		4%	120 784,86	4 076,66	3%	116 708	1%		
Sundries		9%	257 686,23	15 469,61	6%	242 217	7%		
Interest		9%	80 951,26	467,91	1%	80 483	1%		
Ward 14		0%	1 314 119,96	2 133,28	0%	1 311 987	0%		
Property Rates Tax		9%	3 827 384,05	86 412,02	2%	3 740 972	6%		
Electricity		45%	60 004,45	2 455,32	4%	57 549	41%		
Water	Municipal supplied	12%	347 504,48	13 157,50	4%	334 347	8%		
Refuse		3%	1 179 135,53	45 124,54	4%	1 134 011	3%		
Waste Water		7%	255 259,46	5 493,54	2%	249 766	5%		
VAT		6%	131 865,15	8 183,42	6%	123 682	6%		
Sundries		4%	285 456,78	8 956,85	3%	276 500	4%		
Interest		14%	96 814,63	631,35	1%	96 183	3%		
Ward 15		1%	1 471 343,56	2 409,50	0%	1 468 934	1%		
Property Rates Tax		77%	11 453 981,00	9 055 321,29	79%	2 398 661	78%		
Electricity		54%	1 962 577,89	1 622 586,36	83%	339 992	65%		
Water	Municipal supplied	101%	4 349 692,04	3 831 268,14	88%	518 424	94%		
Refuse		76%	2 108 671,32	1 615 908,13	77%	492 763	76%		
Waste Water		80%	510 653,10	376 001,17	74%	134 652	77%		
VAT		73%	519 355,87	368 649,36	71%	150 707	71%		
Sundries		84%	1 146 610,85	877 571,83	77%	269 039	80%		
Interest		72%	130 089,51	94 660,96	73%	35 429	72%		
Ward 16		39%	726 331,23	268 675,33	37%	457 656	38%		
Property Rates Tax		87%	10 505 533,56	8 545 496,43	81%	1 960 037	84%		
Electricity		82%	2 378 452,34	2 180 568,78	92%	197 884	87%		
Water	Municipal supplied	102%	3 039 937,43	2 461 022,89	81%	578 915	90%		
Refuse		95%	2 382 364,92	2 131 363,04	89%	251 002	91%		
Waste Water		93%	515 599,71	449 939,17	87%	65 661	90%		
VAT		89%	518 483,94	443 113,67	85%	75 365	86%		
Sundries		88%	987 311,05	761 560,97	77%	225 750	82%		
Interest		30%	125 966,75	45 544,90	36%	80 422	33%		
Ward 17		10%	557 416,92	72 378,00	13%	485 039	12%		
Property Rates Tax		95%	29 741 502,91	23 290 270,89	78%	6 452 232	86%		
Electricity		75%	2 186 150,11	7 318 472,84	90%	241 707	82%		
Water	Municipal supplied	124%	10 400 812,59	7 398 230,35	76%	2 502 082	97%		
Refuse		103%	5 093 562,25	4 197 170,69	82%	900 892	91%		
Waste Water		95%	812 251,34	738 728,11	86%	124 135	89%		
Interest		85%	1 028 399,46	850 718,88	87%	136 131	85%		

Ward 18		37%	2 986 921,82	2 173 307,47	73%	813 614	47%
Property Rates Tax		27%	559 980,42	847 824,59	151%	-287 844	37%
Electricity	Municipal supplied	88%	974 164,51	823 705,56	85%	150 459	86%
Water		89%	302 149,64	210 246,76	70%	91 903	79%
Refuse		83%	61 313,44	45 388,88	74%	15 925	78%
Waste Water		62%	74 549,86	44 224,71	59%	30 325	55%
VAT		79%	220 937,04	153 126,87	69%	67 810	72%
Sundries		60%	94 325,35	6 505,93	7%	87 819	30%
Interest		24%	699 501,56	42 284,16	6%	657 217	15%
Ward 19		79%	68 761 796,37	55 466 475,33	81%	13 295 321	79%
Property Rates Tax		43%	10 105 355,67	7 218 841,85	71%	2 886 514	49%
Electricity	Municipal supplied	89%	35 161 465,17	33 988 540,69	97%	1 172 924	91%
Water		121%	9 338 906,91	5 436 279,02	58%	3 902 628	81%
Refuse		83%	1 781 084,69	1 306 856,52	73%	474 228	70%
Waste Water		92%	2 321 015,09	1 202 951,89	52%	1 118 063	71%
VAT		94%	6 977 021,81	5 990 744,83	86%	986 277	83%
Sundries		201%	798 613,38	92 860,60	12%	705 753	19%
Interest		19%	2 278 333,65	229 399,93	10%	2 048 934	11%
Ward 20		2%	2 545 469,91	63 030,88	2%	2 482 439	2%
Property Rates Tax		1%	132 284,83	7 552,57	6%	124 732	1%
Electricity	Eskom Supplied	0%	402,49	-	0%	402	0%
Water		3%	655 659,51	24 095,39	4%	631 564	2%
Refuse		6%	248 736,98	16 828,98	7%	231 908	1%
Waste Water		2%	131 855,35	2 849,47	2%	129 006	0%
VAT		4%	174 638,50	6 591,22	4%	168 047	2%
Sundries		34%	4 094,18	2 180,92	53%	1 913	1%
Interest		0%	1 197 798,08	2 932,34	0%	1 194 866	0%
Ward 21		68%	436 025,00	301 551,79	69%	134 473	35%
Property Rates Tax		71%	416 848,26	301 551,79	72%	115 296	28%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%
Water		0%	-	-	0%	0	0%
Refuse		0%	-	-	0%	0	0%
Waste Water		0%	-	-	0%	0	0%
VAT		0%	-	-	0%	0	0%
Sundries		0%	-	-	0%	0	0%
Interest		0%	19 176,74	-	0%	19 177	0%
Ward 22		1%	7 990 824,89	64 946,93	1%	7 925 878	1%
Property Rates Tax		3%	142 031,98	2 278,36	2%	139 754	2%
Electricity	Eskom Supplied	27%	886,20	228,67	26%	658	12%
Water		1%	2 305 443,65	22 067,88	1%	2 283 376	1%
Refuse		2%	780 377,49	16 281,44	2%	764 096	2%
Waste Water		2%	322 314,98	7 711,10	2%	314 604	2%
VAT		1%	504 794,34	7 075,53	1%	497 719	1%
Sundries		225%	7 598,54	4 330,98	57%	3 268	63%
Interest		0%	3 927 377,71	4 972,97	0%	3 922 405	0%
Ward 23		1%	5 805 856,68	54 980,96	1%	5 750 876	1%
Property Rates Tax		0%	77 387,63	2 230,06	3%	75 158	1%
Electricity	Eskom Supplied	0%	9 359,26	-	0%	9 359	0%
Water		1%	1 774 509,32	19 405,31	1%	1 755 104	1%
Refuse		2%	672 724,85	13 831,92	2%	658 893	2%
Waste Water		1%	304 425,01	4 972,43	2%	299 453	1%
VAT		1%	392 803,64	5 391,93	1%	387 412	1%
Sundries		257%	716,60	4 001,10	558%	-3 284	371%
Interest		0%	2 573 930,37	5 148,21	0%	2 568 782	0%
Ward 24		1%	4 185 135,04	50 442,24	1%	4 134 693	1%
Property Rates Tax		0%	92 331,68	1 499,59	2%	90 832	0%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%
Water		2%	1 208 829,46	15 190,73	1%	1 193 639	1%
Refuse		2%	424 852,25	9 614,13	2%	415 238	1%
Waste Water		1%	187 646,44	3 990,35	2%	183 656	1%
VAT		2%	272 439,09	4 944,76	2%	267 494	2%
Sundries		40%	1 060,07	6 021,23	568%	-4 961	5%
Interest		0%	1 997 976,05	9 181,45	0%	1 988 795	0%
Ward 25		8%	4 438 368,19	395 929,74	9%	4 042 438	8%
Property Rates Tax		2%	427 307,73	33 205,17	8%	394 103	2%
Electricity	Eskom Supplied	0%	-	-	0%	0	0%
Water		12%	1 324 567,02	176 128,83	13%	1 148 438	13%
Refuse		18%	413 231,53	48 985,64	12%	364 246	15%
Waste Water		16%	233 349,66	-40 928,61	18%	192 421	16%
VAT		17%	290 859,35	32 720,99	11%	258 138	12%
Sundries		-45%	(8 555,00)	16 495,17	-193%	-25 050	-65%
Interest		7%	1 757 607,91	47 465,33	3%	1 710 143	5%
Ward 26		2%	3 922 839,06	139 623,36	4%	3 783 216	3%
Property Rates Tax		6%	136 535,97	10 627,13	8%	125 909	5%
Electricity	Eskom Supplied	0%	220,45	-	0%	220	0%
Water		6%	1 117 607,57	35 935,47	3%	1 081 672	1%
Refuse		2%	336 539,93	24 831,19	7%	311 659	1%
Waste Water		2%	140 437,87	11 531,36	8%	128 907	0%
VAT		4%	233 495,69	11 560,46	5%	221 935	2%
Sundries		16%	14 245,23	7 337,93	52%	6 907	1%
Interest		0%	1 943 756,15	37 749,81	2%	1 906 006	1%

Ward 27		0%	6 058 753,71	33 639,27	1%	6 025 094	1%
Property Rates Tax		0%	110 977,33	2 922,02	3%	108 055	1%
Electricity	Eskom Supplied	0%			0%	0	0%
Water		1%	1 351 281,38	16 006,67	1%	1 835 275	1%
Refuse		1%	482 106,85	4 470,34	1%	477 637	1%
Waste Water		1%	216 870,60	1 983,70	1%	214 882	1%
VAT		1%	378 097,83	2 987,69	1%	375 110	1%
Sundries		-10%		1 495,84	0%	-1 496	-22%
Interest		0%	3 019 399,67	3 768,01	0%	3 015 632	0%
Ward 28		60%	11 280 073,75	3 239 596,55	73%	3 040 477	66%
Property Rates Tax		36%	1 956 560,53	1 484 520,53	76%	472 040	49%
Electricity	Municipal supplied	87%	3 977 890,56	3 280 625,76	82%	697 265	84%
Water		86%	2 142 300,43	1 683 718,56	79%	458 582	82%
Refuse		84%	534 386,13	441 971,14	83%	92 415	83%
Waste Water		77%	583 263,05	435 332,77	75%	147 930	76%
VAT		77%	1 073 634,72	829 172,20	77%	244 463	77%
Sundries		4%	157 341,69	11 479,26	7%	145 862	4%
Interest		9%	854 696,59	72 776,32	9%	781 920	9%
Ward 29		82%	3 913 179,04	7 050 497,43	79%	1 862 682	81%
Property Rates Tax		75%	1 558 857,74	1 306 237,43	84%	252 620	79%
Electricity	Municipal supplied	108%	3 230 436,43	3 030 964,10	94%	199 472	100%
Water		79%	1 459 751,04	1 210 011,45	83%	249 740	81%
Refuse		83%	459 456,72	363 263,03	79%	96 194	81%
Waste Water		77%	434 700,09	341 674,68	79%	93 025	78%
VAT		90%	856 972,60	678 098,86	79%	178 874	84%
Sundries		29%	182 042,71	39 117,15	21%	142 926	25%
Interest		14%	730 961,71	81 130,74	11%	649 831	12%
Ward 30		77%	3 147 040,58	6 223 021,41	68%	2 924 019	72%
Property Rates Tax		74%	1 642 823,02	1 313 551,28	80%	329 272	77%
Electricity	Municipal supplied	80%	2 957 334,37	2 072 696,28	70%	884 638	75%
Water		81%	2 055 137,41	1 436 720,35	70%	618 417	75%
Refuse		90%	442 419,56	351 237,78	79%	91 182	85%
Waste Water		91%	471 292,50	376 541,82	80%	94 751	85%
VAT		81%	848 083,92	581 766,20	69%	266 318	74%
Sundries		44%	121 208,99	26 775,49	22%	94 434	32%
Interest		34%	608 740,81	63 731,71	10%	545 009	22%
Ward 31		31%	7 671 786,92	3 697 966,28	48%	3 973 821	37%
Property Rates Tax		19%	863 231,26	562 854,38	65%	300 377	28%
Electricity	Partial Eskom and Municipal Supplied	67%	2 438 228,91	1 409 823,03	58%	1 028 406	62%
Water		34%	164 711,36	849 556,42	516%	-684 845	64%
Refuse		36%	558 744,55	213 362,22	38%	345 382	37%
Waste Water		50%	488 945,07	212 421,40	43%	276 524	47%
VAT		46%	550 383,54	379 739,91	69%	170 644	55%
Sundries		58%	76 465,71	19 462,95	25%	5 7003	38%
Interest		2%	2 531 076,52	50 745,97	2%	2 480 331	2%
Ward 32		9%	3 799 147,10	274 119,92	7%	3 525 027	8%
Property Rates Tax		28%	52 036,21	24 057,10	46%	27 979	35%
Electricity	Eskom Supplied	61%	191 304,26	99 533,53	52%	91 771	56%
Water		8%	1 247 479,33	76 674,45	6%	1 170 805	7%
Refuse		6%	286 603,23	13 670,57	5%	272 933	5%
Waste Water		20%	155 767,88	24 321,42	16%	131 446	18%
VAT		14%	260 919,58	31 448,14	12%	229 471	13%
Sundries				1 354,71	0%	-1 355	
Interest		0%	1 605 036,60	3 060,00	0%	1 601 977	0%
Ward 33		1%	4 246 245,26	59 742,35	1%	4 186 503	1%
Property Rates Tax		3%	428 474,49	34 337,89	8%	394 137	4%
Electricity	Eskom Supplied	0%	223,51		0%	224	0%
Water		2%	912 171,38	12 709,79	1%	899 462	1%
Refuse		1%	352 940,07	5 365,09	2%	347 575	1%
Waste Water		1%	159 411,82	1 365,39	1%	158 046	1%
VAT		2%	209 541,98	2 994,10	1%	206 548	1%
Sundries		4872%	2 709,41	1 743,61	64%	966	144%
Interest		0%	2 180 772,61	1 226,48	0%	2 179 546	0%
Ward 34		2%	3 049 917,07	75 179,15	2%	2 974 738	2%
Property Rates Tax		1%	135 307,82	7 207,24	5%	128 101	1%
Electricity	Eskom Supplied	0%	671,20		0%	671	0%
Water		6%	855 641,56	31 938,07	4%	823 703	5%
Refuse		4%	282 275,72	14 965,89	5%	267 310	5%
Waste Water		3%	142 964,26	7 609,06	5%	135 355	4%
VAT		5%	191 592,74	7 715,09	4%	183 878	4%
Sundries		0%	1 731,60	927,01	54%	805	120%
Interest		0%	1 439 782,17	4 816,78	0%	1 434 915	0%
Ward 35		1%	4 484 561,37	50 220,80	1%	4 434 341	1%
Property Rates Tax		1%	118 749,41	3 513,32	3%	115 236	1%
Electricity	Eskom Supplied	0%			0%	0	0%
Water		2%	1 301 214,00	19 484,54	1%	1 281 729	2%
Refuse		5%	406 280,07	12 722,55	3%	393 558	4%
Waste Water		3%	192 551,68	5 621,68	3%	186 930	3%
VAT		2%	281 911,43	5 175,34	2%	276 736	2%
Sundries		0%	1 359,52	1 309,52	104%	-50	315%
Interest		0%	2 182 595,27	2 393,65	0%	2 180 202	0%
Ward 36		15%	7 026 538,04	4 504 498,75	68%	2 222 087	31%

Ward 36		15%	7 026 586,04	4 804 498,75	68%	2 222 087	33%
Property Rates Tax		6%	597 691,51	473 468,44	79%	124 223	12%
	Partial Eskom and Municipal						
Electricity	Supplied	46%	1 353 319,49	2 280 315,96	168%	-926 996	106%
Water		28%	1 858 277,25	1 122 156,79	60%	736 120	45%
Refuse		24%	518 447,93	185 579,69	36%	332 868	30%
Waste Water		37%	274 667,64	145 572,81	53%	129 095	44%
VAT		32%	604 135,62	540 764,47	90%	63 371	61%
Sundries		17%	26 866,21	21 557,40	80%	5 309	27%
Interest		1%	1 793 180,39	35 083,19	2%	1 758 097	2%
Ward 37		39%	5 150 616,54	1 664 505,51	32%	3 486 111	36%
Property Rates Tax		21%	355 441,66	300 083,84	84%	55 358	35%
Electricity	Municipal supplied	143%	1 358 435,32	1 088 274,32	80%	270 161	111%
Water		5%	1 196 734,18	74 630,02	6%	1 122 104	6%
Refuse		6%	220 792,47	8 879,04	4%	211 913	5%
Waste Water		11%	122 482,90	11 199,61	9%	111 283	10%
VAT		60%	437 348,74	170 890,80	39%	266 458	50%
Sundries		98%	72 686,92	1 021,29	1%	71 666	3%
Interest		0%	1 386 694,35	9 526,58	1%	1 377 168	1%
Ward 38		1%	2 392 484,77	126 121,21	5%	2 266 364	3%
Property Rates Tax		1%	99 347,41	31 296,05	31%	68 551	3%
Electricity	Eskom Supplied	0%	(10 858,31)	-	0%	-10 858	0%
Water		3%	861 787,92	55 250,98	6%	806 537	5%
Refuse		2%	240 931,25	7 648,86	3%	233 282	3%
Waste Water		2%	139 046,95	13 678,86	10%	125 368	6%
VAT		3%	209 720,79	8 929,67	4%	200 791	3%
Sundries		587%	462,62	2 222,89	481%	-1 760	527%
Interest		0%	851 546,15	7 093,90	1%	844 452	0%
Ward 39		102%	19 845 888,63	17 794 410,99	90%	2 051 478	95%
Property Rates Tax		95%	4 935 317,67	4 484 207,74	91%	451 610	93%
Electricity	Municipal supplied	109%	7 588 354,38	6 336 203,72	83%	1 252 151	96%
Water		125%	2 353 389,69	3 544 262,03	123%	-660 872	124%
Refuse		96%	906 302,25	724 502,82	80%	181 799	87%
Waste Water		103%	881 052,21	827 098,83	94%	53 953	98%
VAT		101%	1 873 280,02	1 634 380,17	87%	238 900	94%
Sundries		19%	307 221,88	75 240,37	24%	231 982	21%
Interest		33%	470 470,53	168 515,31	36%	301 955	34%
Ward 100		0%	1 476,96	-	0%	1 477	0%
Property Rates Tax		0%	-	-	0%	0	0%
Electricity	Municipal supplied	0%	-	-	0%	0	0%
Water		0%	-	-	0%	0	0%
Refuse		0%	-	-	0%	0	0%
Waste Water		0%	-	-	0%	0	0%
VAT		0%	-	-	0%	0	0%
Sundries		0%	-	-	0%	0	0%
Interest		0%	1 476,96	-	0%	1 477	0%
Ward 777		48%	360 877,62	179 559,22	50%	181 318	49%
Property Rates Tax		0%	-	-	0%	0	0%
Electricity	Municipal supplied	0%	-	-	0%	0	0%
Water		0%	-	-	0%	0	0%
Refuse		0%	-	-	0%	0	0%
Waste Water		0%	-	-	0%	0	0%
VAT		14%	22 016,17	14 332,69	65%	7 683	37%
Sundries		65%	210 707,24	156 835,01	74%	53 872	69%
Interest		9%	128 154,21	8 391,52	7%	119 763	8%
Ward 999		0%	16,50	-	0%	17	0%
Property Rates Tax		0%	-	-	0%	0	0%
Electricity	Municipal supplied	0%	-	-	0%	0	0%
Water		0%	-	-	0%	0	0%
Refuse		0%	-	-	0%	0	0%
Waste Water		0%	-	-	0%	0	0%
VAT		0%	-	-	0%	0	0%
Sundries		0%	-	-	0%	0	0%
Interest		0%	16,50	-	0%	17	0%

ANNEXURE C

SUMMARY OF COLLECTIONS

	Jul-24	Aug-24	Sep-24
Credit Control Actions	21 284 898,50	33 214 238,89	29 022 179,01
Over 90 days Internal Credit Control Collected	16 409 415,55	20 559 905,65	18 386 284,57
Current Accounts Paid	101 498 370,01	109 606 783,24	110 352 390,19
Total Income for the month	139 192 684,06	163 380 927,78	157 760 853,77

	Jul-24	Aug-24	Sep-24
Current Accounts paid	101 498 370,01	109 606 783,24	110 352 390,19
Actions and arrears collected	37 794 314,05	53 774 144,54	47 408 463,58
Total Collected	139 192 684,06	163 380 927,78	157 760 853,77

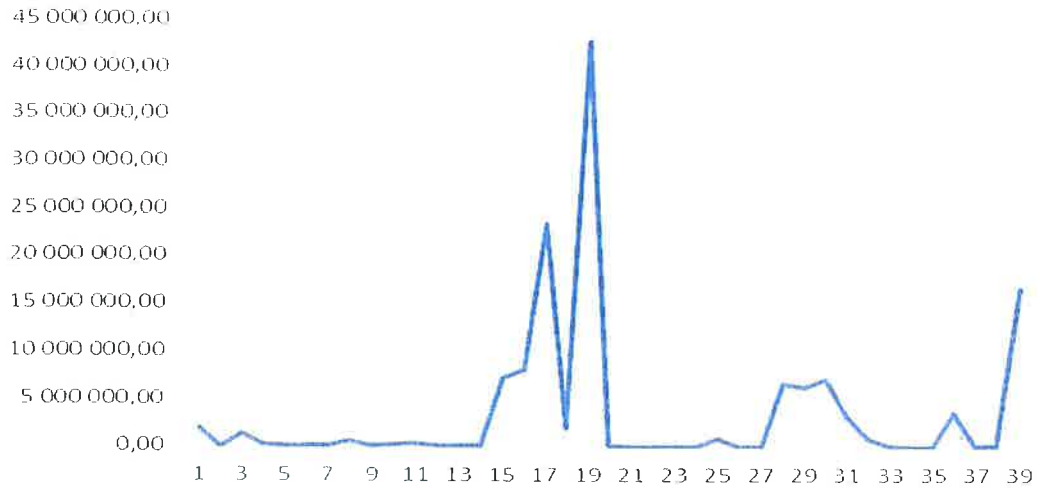
The total outstanding balances as of 30 September 2024 were as follows:

Area	Jul-24	Aug-24	Sep-24
Klerksdorp	1 594 410 478	1 623 566 878	1 691 083 802
Jouberton	2 488 857 223	2 530 938 705	2 576 368 125
Stilfontein	252 815 504	258 524 482	264 330 263
Khuma	1 549 732 639	1 567 781 951	1 590 699 331
Orkney	210 127 651	216 576 482	219 992 345
Kanana	2 753 804 941	2 791 125 575	2 829 839 670
Hartbeesfontein	85 972 659	86 418 537	87 560 265
Tigane	345 174 139	351 002 569	356 729 960
	9 280 895 234	9 425 934 717	9 616 603 760

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

Ward	Councillor	Area	Payments received Sep 2024	Licensed
1	Nqikela P	Tigane	1 449 742,03	Eskom
2	Mothupi A	Tigane	48 186,03	Eskom
3	Tagaree FI	Alabama	1 515 572,37	Municipality
4	Barrendse SOW	Alabama	2 220 868,34	Municipality
5	Jonas SL	Jouberton	343 556,14	Municipality
6	Muhlanga SR	Jouberton	289 339,85	Municipality
7	Mabeke KE	Jouberton	202 735,47	Municipality
8	Mbele MN	Jouberton	676 957,03	Municipality
9	Maseko NM	Jouberton	173 344,32	Municipality
10	Kgwasi JT	Jouberton	264 526,34	Municipality
11	Mangesi MI	Jouberton	323 445,61	Municipality
12	Mtshawulana PY	Jouberton	118 976,19	Municipality
13	Pelele MS	Jouberton	143 720,86	Municipality
14	Mokoto NP	Jouberton	86 412,02	Municipality
15	Swart PJ	Klerksdorp	9 055 321,29	Municipality
16	Combrinck A	Klerksdorp	8 545 496,43	Municipality
17	Strydom AG	Klerksdorp	23 290 270,99	Municipality
18	Seitisho MN	Klerksdorp	2 173 307,47	Municipality
19	Le Grange JJ	Klerksdorp	55 466 475,33	Municipality
20	Sello RM	Kanana	63 030,88	Eskom
21	Ndincede K	Vaal Reefs	301 551,79	Eskom
22	Seabeng TS	Kanana	64 946,93	Eskom
23	Mahumapelo ML	Kanana	54 980,96	Eskom
24	Kgwabane OE	Kanana	50 442,24	Eskom
25	Tiyo GN	Kanana	395 929,74	Eskom
26	Mokgatla MA	Kanana	139 623,36	Eskom
27	Mokhele IM	Kanana	33 639,27	Eskom
28	Bester CJ	Orkney	8 239 596,55	Municipality
29	Bornman JGR	Orkney	7 050 497,43	Municipality
30	Du Preez PA	Stilfontein	6 223 021,41	Municipality
31	Majji SJ	Khuma	3 697 966,28	Eskom
32	Morake AM	Khuma	274 119,92	Eskom
33	Latha KR	Khuma	59 742,35	Eskom
34	Ntshanga ZE	Khuma	75 179,15	Eskom
35	Sitshero KV	Khuma	50 220,80	Eskom
36	Foboke VO	Kanana	4 804 498,75	Eskom
37	Plaatjie BM	Jouberton	1 664 505,51	Municipality
38	Zitwane WG	Khuma	126 121,21	Eskom
39	Wilken I	Klerksdorp	17 794 410,99	Municipality

Chart Title



The following indicates the outstanding balances per ward.

Ward	Councillor	Area	Total debt Owing Jul-24	Total Owing debt Aug-24	Total owing debt Sep-24
1	Nqikela P	Tigane	233 216 826	236 112 070	240 197 462
2	Mothupi A	Tigane	161 936 818	164 694 548	167 450 486
3	Tagaree FI	Alabama	115 824 827	118 642 020	121 153 229
4	Barrendse SOW	Alabama	436 709 495	445 089 476	452 745 355
5	Jonas SL	Jouberton	209 355 223	212 893 709	216 438 223
6	Mulhanga SR	Jouberton	268 179 421	273 085 697	277 956 493
7	Mabeke KE	Jouberton	178 078 136	181 142 894	184 269 904
8	Mbele MN	Jouberton	170 586 801	173 767 097	177 455 542
9	Maseko NM	Jouberton	196 677 247	199 752 053	203 394 679
10	Kgwasi JT	Jouberton	126 833 721	128 960 636	131 465 608
11	Mangesi MI	Jouberton	147 006 640	149 936 299	153 086 524
12	Mtshawulana PY	Jouberton	463 006 896	470 810 284	478 815 284
13	Pelele MS	Jouberton	201 905 061	205 105 900	208 730 945
14	Mokoto NP	Jouberton	221 420 929	224 799 910	228 968 619
15	Swart PJ	Klerksdorp	110 186 338	112 676 525	114 290 811
16	Combrinck A	Klerksdorp	84 352 366	86 585 628	88 412 704

17	Strydom AG	Klerksdorp	169 638 587	173 655 965	178 504 059
18	Seitisho MN	Klerksdorp	115 739 204	115 563 201	116 511 614
19	Le Grange JJ	Klerksdorp	400 170 771	409 229 930	452 750 070
20	Sello RM	Kanana	197 649 612	200 130 428	202 892 911
21	Ndincede K	Vaal Reefs	2 060 672	2 212 208	2 348 020
22	Seabeng TS	Kanana	592 515 972	600 443 390	608 514 703
23	Mahumapelo ML	Kanana	380 507 816	386 268 124	392 076 026
24	Kgwabane OE	Kanana	297 151 185	301 274 222	305 405 552
25	Tiyo GN	Kanana	260 228 199	264 043 072	268 286 626
26	Mokgatla MA	Kanana	294 869 302	298 707 957	302 429 443
27	Mokhele IM	Kanana	457 398 303	463 429 592	469 591 742
28	Bester CJ	Orkney	117 715 099	123 003 409	125 951 721
29	Bornman JGR	Orkney	107 066 537	109 530 915	111 875 065
30	Du Preez PA	Stilfontein	89 917 940	92 144 146	94 610 397
31	Majji SJ	Khuma	393 521 491	397 372 823	404 056 635
32	Morake AM	Khuma	241 148 424	244 605 894	248 166 113
33	Latha KR	Khuma	330 657 332	334 839 129	339 550 472
34	Ntshanga ZE	Khuma	211 803 109	214 765 137	218 118 966
35	Sitshero KV	Khuma	326 038 723	330 450 107	335 204 143
36	Fobokey VO	Kanana	321 735 422	326 754 727	329 631 952
37	Plaatjie BM	Jouberton	205 182 131	207 753 689	211 556 071
38	Zitwane WG	Khuma	225 423 343	228 302 529	231 953 720
39	Wilken I	Klerksdorp	102 763 835	103 935 565	104 862 693
	TOTAL		9 280 895234	9 425 934 717	9 616 603 760

ANNEXURE D

CREDIT CONTROL ACTIONS Disconnection / Reconnection of Services

Electricity Actions

Notices issued	0
Electricity disconnections	835
Electricity Reconnections	88
Electricity no reactions	753
Reactions	10%

WATER ACTIONS

Water Restrictions	0
Water unrestricting	10
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 835 disconnections carried out, and 88 reconnections. The Electrical department is assisting in disconnections and reconnections, so far, they only manage to restrict just under 100 properties per day.

The water department has not assisted in any credit control actions as they have indicated they lack capacity, they however assisted in unrestricting the clients that were previously restricted, that have paid. The 10 properties unrestricted, were those that were previously restricted prior 31 March 2024.

	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%
Totals	725 003 494,25	460 334 265,61	63%

ANNEXURE E

REGISTRATION OF INDIGENT PERSONS FOR SUBSIDIES ON SERVICE ACCOUNTS: 30 SEPTEMBER 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 September 2024 were as follows.

September-24				
	Number Indigents Approved	Total Subsidy Allocated Rand Amount as at September 2024	Budget 2024/2025	% Budget Spent
FBS	21 098	57 144 889	233 490 179	24,47%
FBAE	17 609	0	20 000 000	0%

FREE BASIC ALTERNATIVE ENERGY INDIGENT RECIPIENTS

There are 17 609 rural indigents on 30 September 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	Jul-24	Aug-24	Sep-24
1	Nqikela P	Tigane	210	263	315
2	Mothupi A	Tigane	365	381	381
3	Tagaree FI	Alabama	878	977	979
4	Barrendse SOW	Alabama	1007	1524	1582
5	Jonas SL	Jouberton	373	603	606
6	Mulhanga SR	Jouberton	621	904	907
7	Mabeke KE	Jouberton	793	920	925
8	Mbele MN	Jouberton	1018	1113	1115
9	Maseko NM	Jouberton	684	805	806
10	Kgwasi JT	Jouberton	662	749	747
11	Mangesi MI	Jouberton	649	702	702
12	Mtshawulana PY	Jouberton	657	1006	1073
13	Pelele MS	Jouberton	748	1091	1 094
14	Mokoto NP	Jouberton	552	944	943
15	Swart PJ	Klerksdorp	197	262	269
16	Combrinck A	Klerksdorp	127	171	180
17	Postma EM	Klerksdorp	80	124	127
18	Seitisho MN	Klerksdorp	21	25	25
19	Le Grange JJ	Klerksdorp	282	347	359
20	Sello RM	Kanana	417	452	452
21	Ndincede K	Vaal Reefs	0	0	0
22	Seabeng TS	Kanana	572	784	788
23	Mahumapelo MI	Kanana	393	480	486
24	Kgwabane OE	Kanana	477	505	505
25	Tiyo GN	Kanana	368	404	409
26	Mokgatla MA	Kanana	349	482	502
27	Mokhele IM	Kanana	388	518	518
28	Bester CJ	Orkney	216	298	300
29	Bornman JGR	Orkney	273	332	338
30	Du Preez PA	Stilfontein	213	274	275
31	Majiji SJ	Khuma	317	458	462
32	Morake AM	Khuma	142	282	282
33	Latha KR	Khuma	336	437	440
34	Ntshanga ZE	Khuma	178	196	197
35	Sitshero KV	Khuma	266	360	360
36	Foboke VO	Kanana	170	263	264
37	Plaatjie BM	Jouberton	526	785	795
38	Zitwane WG	Khuma	380	461	465
39	Wilken I	Klerksdorp	94	125	125
			15999	20807	21 098

ANNEXURE F

FINANCIAL PLAN MONTHLY PROGRESS



provincial treasury

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

MONTHLY PROGRESS REPORTING

2023/24 ADOPTED FINANCIAL PLAN

CITY OF MATLOSANA LOCAL MUNICIPALITY (NW403)

30 SEPTEMBER 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. Occupancy audit is underway in Alabama Ext. 3.
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	01/07/2024-30/06/2025	Residential Permits registered in Kanana Ext, 5, Tigane Ext. 7 & 8. Awaiting installation of water	-Kanana Ext. 16 (illegal occupation) -Jouberton Ext. 31 & 34 Installation of internal reticulation project is 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>Sunny Side 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>meters so accounts can be opened</p> <p>Permits were issued and accounts registered in Alabama Ext. 5 except about 55 stands where there are double occupation</p>	<p>- Sunnyside: Town planning process still underway.</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 R35,327,242</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 R1,650,483 received from Sale of Stands from 01/07/2024-31/08/2024.</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>

Electricity	Electricity loss reduction by 18%	2024/25 FY 630	01/07/2024– 30/06/2025		
	Expected Inflow R2 Million	<ul style="list-style-type: none"> • Audits on all bypassed meters 	01/07/2024– 30/06/2025		
	Expected Inflow R250 Million	<ul style="list-style-type: none"> • Revenue improvement and reduction of technical loss through Medium voltage. Network refurbishment & upgrading • Replacement of non-functional meters 	01/07/2024– 30/06/2025	<p>Not achieved</p> <p>Achieved 36 nonfunctioning meters replaced</p>	<p>Capital Budget constraints</p> <p>To be proposed for inclusion during the adjustment in line with the approved electricity master plan</p>

<p>FAAN MEIENTJES NATURE RESERVE</p>	<p>Land Expected Inflow R250 Million</p> <p>Expected Inflow R5 000</p>	<p>•Replacement of LPU conventional meters with smart meters</p> <p>•Conversion of conventional meters to prepaid/smart meters for all consumers</p> <p>Expected inflow due to implementation of disconnection & connection on those in arrears.</p> <p>Open swimming pool to the public</p> <p>Selling of braai wood</p>	<p>01/08/2024 - 31/03/2025 (Seasonal)</p> <p>01/07/2024 - 30/06/2025</p>	<p>Not achieved</p> <p>Not achieved</p> <p>Achieved</p>	<p>Awaiting council on approval of participation in RT29 transversal contract</p> <p>Awaiting council approval for covering of costs related to installation of slit prepaid enclosures</p>	<p>Item to be resubmitted to council</p>
				<p>The swimming pool pumps must still be fixed</p> <p>Not achieved</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>To be done from September 2024 until March 2024</p> <p>The Department will request Finance to create a vote. Awaiting for Service provider to be</p>

	<p>Expected Inflow R15 000</p>	<p>Curio Shop</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not done</p>	<p>No budget</p>	<p>appointed to repair the chainsaws. To be budgeted for during 2025/2026</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>To request IT to install wi-fi</p>
	<p>Midweek specials (Chalets and caravan sites)</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>To request Marketing to advertise on all Council social media platforms</p>
	<p>Expected Inflow R20 000</p>	<p>Awareness of a Nature Reserve</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Flakvark event will be held on 21 September 2024</p>		
	<p>Events in collaboration with Friends of FMNR</p>					
	<p>Expected Inflow R20 000</p>					

	Culling of Excess Game Expected Inflow R570 000	Species control	Every 2 years	Game counting done. Recommendations received		Awaiting a full report from Centurion Academy regarding excess animals to be culled.
CEMETERIES	Land Expected Inflow R5 000	Create a Beautified Hero's Acre	01/07/2024 - 30/06/2025	Not done	Trees are in a dormant stage	Trees will be planted once they are in a good state
	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	Refresher course has not been given to Clerical Assistants	The Department will arrange with Data Section to speed up the Refresher course and update the system

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 Comb of Cleansing is not working it needs to go for repairs; there is no transport available to cover those areas. Note books were handed out to Drivers to write down bins collected from Business Areas in order to quantify them
Debt collection and Recovery	Debt Collection Expected Inflow R250 million	Utilize internal debt collectors	01/07/2024 - 30/06/2025	R32 million collected by 31 August 2024 on 90 days accounts. 12.8% achieved of the target	There are challenges with a lot of unauthorized and illegal connections directly made to the municipal water and electricity grid. The water department had a challenge of availability of water meters; this challenge was resolved when meters were ordered	Follow ups are conducted by the credit control officials, the team embarked on a project of calling clients during the weekend and the response was positive. The municipality is applying for a grant with National Treasury for smart

					<p>from the service providers in February 2024. Water meters are still not installed due to unavailability of vehicles for water teams. Non-purchasing of pre-paid electrical users is contributing to low collection rate.</p>	<p>meters to replace all non-functional meters and tampered meters.</p>
<p>Revenue enhancement</p>	<p>Billing Expected Inflow R5 million</p>	<p>To provide amnesty to 4500 additional customers in the entire Kosh area.</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not achieved</p>		
<p>Revenue enhancement</p>	<p>Billing Expected Inflow R15 million</p>	<p>Incorporate all proclaimed site Establishment or developed properties in to the municipal billing system</p>	<p>01/07/2024 - 30/06/2025</p>	<p>Not achieved</p>		
<p>Revenue enhancement</p>	<p>Billing/Property Rates Expected Inflow R5 million</p>	<p>Reconcile Current Valuation and Billing system to identify discrepancies for accurate billing</p>	<p>01/07/2024- 31/06/2025</p>	<p>Not achieved</p>		

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	R542 194 Achieved		

1. 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 –</p> <p>Savings: R5 Million</p> <p>Reducing Over expenditure on Wet Fuel from R 550 000 per week to R450 000</p>	01/07/2024– 30/06/2025	Not achieved		
<p>Repairs and maintenance</p> <p>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>	01/07/2024– 30/06/2025	<p>Not achieved</p> <p>Not achieved</p>	<p>Awaiting for Finance to implement the proposal</p> <p>Awaiting for Finance to implement the proposal</p>	<p>Finance to investigate the proposal in line with MSCOA and implement during adjustment budget</p> <p>Finance to investigate the proposal</p>

<p>This process will eliminate the repairs and maintenance of the current old fleet.</p> <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 – 30/06/2025</p> <p>01/07/2024 – 30/06/2024</p> <p>01/07/2024 – 30/06/2025</p>	<p>Not achieved</p> <p>Not achieved</p>	<p>Awaiting for budget to be opened for procurement</p> <p>Functions are monitored by finance</p>	<p>The draft tender for fleet management (tracking) developed and to be submitted for approval</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</p>	<p>01/07/2024-30/06/2025</p>			

suspend all non-essential travelling and accommodation for the whole financial year).					
Cash Flow Management Establish Cash Flow management team to priorities on prudent municipal spending	01/07/2024-01/06/2025				
Overtime Saving: 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.	

<p>Contracted Services</p> <p>Savings: R519,920 pa and R42,660 pm</p> <p>To review operational contract to scale down their services and support on the following expenditure items:</p> <ul style="list-style-type: none"> • Hire charges - reduce printing and photocopy machine from 101 to 58 number of stand-alone high-volume devices and replace 34 desktop devices machines in order to decrease copy production and costs. <p>Agenda is now sent electronically to Councilors to reduce printing costs.</p>	<p>01/07/2024-31/06/2025</p>	<p>No cost</p>	<p>Reducing almost excessive spending on printing/copy</p>	<p>R42,660 pm on R519,920 pa</p>
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Payment of Creditors

CREDITORS AGE ANALYSIS - 30 September 2024

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	102 862 575	175 459 662	200 624 598	1 933 866 360	2 412 813 194
Bulk Water	136 259 369	68 295 529	71 530 907	1 696 871 050	1 972 956 856
Auditor General	2 482 061	7 498	928	96 138	2 586 626
Business Connexion	2 409 734	1 450 623		4 046 924	7 907 281
Trade Creditors	1 224 946	11 125 699	51 074 392	(8 706 199)	54 718 839
Total	245 238 685	256 339 012	323 230 826	3 626 174 273	4 450 982 796

RECOMMENDATIONS

Based on the contents of this report, it is recommended that the Accounting Officer submit to the Executive Mayor this report for the 1st Quarter ending 30 September 2024 as per section 52(d) of the MFMA.

