

Metsimaholo Local Municipality



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR THE 2023/2024 FINANCIAL YEAR

(01 July 2023 – 31 December 2023)

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2. Report of the Executive Mayor

- Council approved the 2023/2024 MTREF on 30 June 2023.
- The information provided to the Executive Mayor is in compliance with Section 71 of the Local Government: Municipal Finance Management Act 56 of 2003. (MFMA).
- This monthly report is referred to as the Section 71 Report or the Schedule C Report for ease of reference.
- The report format is a standard template issued by National Treasury to all municipalities for completion and all the necessary information required to be reported on in terms of Section 71 is included in the report.
- In terms of Section 71, the Accounting Officer must by no later than 10 working days after the end of each month submit to the mayor and the relevant provincial treasury the monthly Section 71 (Schedule C) report.
- The Mid Term Report is an assessment of actual performance against pre-determined objectives for the six months ended 31 December 2023.
- The key performance indicators and analysis is contained in this report and is presented to Council to note the actual performance for the first six months against the approved Service Delivery and Budget Implementation Plans (SDBIP's).
- The Executive Mayor hereby also confirm that she has received the monthly report timeously from the Accounting Officer.

3. Resolutions

1. That Council notes the contents of the report dealing with the mid-year budget and performance assessment for the 2023/2024 financial year (six months ended 31 December 2023)
2. That Council notes that the mid-year budget and performance assessment was done in terms of Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).
3. That Council notes the actual performance of the municipality for the first six months of the financial year, against the service delivery targets contained in the approved 2023/2024 Service Delivery and Budget Implementation Plan (SDBIP) as contained in Annexure A.
4. That the amended 2023/2024 Predetermined Objectives-strategic objectives, developmental strategies, key performance indicators and targets (SDBIP) be adopted as contained in Annexure B.
5. The Municipal Manager must ensure that appropriate measures are implemented by Directorates to fast-track actual performance in areas where the mid-year review reflects under-performance.
6. An Adjustments Budget will be submitted to Council for approval to accommodate the changes resulting from the mid-year performance assessment, in terms of Section 28 (6) of the MFMA.

4. Executive Summary

BACKGROUND

The 2023/2024 MTREF was approved by Council on 30 June 2023 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and applicable National Treasury guidelines.

In terms of **Section 72 of the MFMA**: -

‘the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year’, taking into account the monthly budgeted statements, the municipality’s service delivery performance in terms of the Service Delivery and Budget Implementation Plan (SDBIP), the past year’s annual report and progress on resolving problems identified in the Annual Report.

It is further stated in **Section 72 of the MFMA** that:-

“the accounting officer must as part of the review make recommendations as to whether an adjustments budget is necessary and recommend revised projections for revenue and expenditure to the extent that this may be necessary”.

Section 69(2) of the MFMA further stipulates that:-

“when necessary, the accounting officer must prepare an adjustment budget and submit it to the mayor for consideration and tabling in the municipal council”.

Section 54(1)(f) of the MFMA further stipulates that: -

“(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must-

(f) in the case of a Section 72 report, submit the report to the council by 31 January of each year”

The assessment of the performance and budget of the municipality for the first six months of the 2023/24 financial year was undertaken in line with the above legislative requirements and as part of the municipality’s internal performance management processes.

The assessment included a detailed review of:

- the actual performance of each Directorate and Cluster for the period 1 July to 31 December 2023 against the performance targets approved for the 2023/24 Service Delivery and Budget Implementation Plan (SDBIP)
- Challenges identified and progress achieved in dealing with issues raised in the prior year Annual Report.

A detailed analysis of the assessment and results is presented in the following sections of the report and appendices.

Mid – Year Budget Assessment

Council adopted, on the 30 June 2023, the 2023/24 MTREF, which reflected allocations for the 2023/24 financial year to the amount of R1 789 823 870 and R1 730 882 840 in respect of revenue and expenditure respectively.

The 2023/2024 mid-term budget assessment was prepared in accordance with guidelines of the Municipal Budget and Reporting Regulations.

The Municipality’s business and service delivery priorities were reviewed as part of this year’s planning and budget process. Where appropriate, funds were transferred from low to high-priority programmes so as to maintain sound financial stewardship, and prioritizing key areas of service delivery. A critical review was also undertaken of expenditure on non-core and ‘nice to have’ items. (Refer also to Circular 82). *The cost containment policy was approved by Council on 30 June 2023.*

The main challenges experienced during the compilation of the 2023/24 MTREF, can be summarised as follows:

Infrastructure and capital items

- Ageing and poorly maintained water, electricity and roads infrastructure
- A lack of proper maintenance master plans
- Limited capital projects that can be funded from own funds
- The need to reprioritize projects and expenditure within the **existing limited resources** given the cash flow realities
- **Plant hire on a regular basis is costly** and alternatives need to be explored – purchasing of own equipment (subject to affordability)

Increased costs and decreasing margins on trading activities

- Increased prices of goods and services above the inflation rate
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which places constant upward pressure on service tariffs to the community,
- Declining profit margins on water and electricity
- Tariffs are not cost reflective
- Some private developments and industries receive services direct from Eskom and Rand water with no direct benefit to the municipality

Irregular expenditure

- Expired tenders need to be regularized to avoid recurring irregular expenditure

Staffing and personnel costs

- Wage increases above the inflation target (As per the Bargaining Council Agreement)
- Organisational review – the process has commenced and needs to be finalise (this impacts on the critical vacancies and unfilled posts)
- Job evaluation to address disparities on job and post levels
- Overtime cost in certain departments appear to be too high – requires a minimization strategy

Distribution losses

- Distribution losses - water and electricity require a minimization strategy that is practical and implementable
- Illegal connections to be addressed and eliminated altogether

Fleet management

- Fleet management committee need to be re-established
(Cost of repairs and fuel)

Other matters

- Linking of each item to the IDP - the votes will reflect the link to IDP
- Tariff applications and approvals to be submitted timeously

The in-year reporting is prepared in accordance with the guidelines as set out in the Government Gazette, 17 April 2009 (Schedule C: in-year reports and mid-year budget and performance assessment of Municipalities) and National Treasury Guidelines, Schedule C. Section 71 Reporting Guideline, July 2013 issued by National Treasury.

High Level Financial Analysis

	2023/24 Budget For the year R'000	Actual for the 6 months to 31/12/2023 R'000	Actual Versus Budget
Operating revenue	1,789,814	697,248	38.96%
Operating expenditure	1,730,883	648,901	37.49%
Capital expenditure	208,792	29,060	13.92%

Key Indicators for the period under review

- | | | | |
|--------------|--------------|------------|------------------------------|
| A. Operating | Revenue: | represents | 39% of budgeted revenue. |
| B. Operating | Expenditure: | represents | 37% of budgeted expenditure. |
| c. Capital | Expenditure: | represents | 14% of budgeted CAPEX |

A. Operating Revenue for the period under review

- **Total operating revenue for the 6 months represents 39% of the budgeted revenue for the year.**
- Included in the revenue is R283.0 million from Government Grants, of which R115 074 million was received for Equitable Share, R237k was received for EPWP, R2,750m was received for FMG, R1,015m for MIG-Operational and LGSETA worth R289k was received.

There is a below budget performance on the service charges.

B. Operating expenditure for the period under review

- **Total operating expenditure for the 6 months represents 37% of the total budget**
- Accruals were made for bulk purchases of water and electricity, so that costs and revenues are matched in the same reporting period.
- Operating expenditure is a challenge and subject to cash flow constraints.
- Operating expenditure for the period **is 13% below budget.**
- Depreciation for 2023/2024 will be done at the end of February 2024.

C. Capital Expenditure

- Capital spending is 13.92% of the budget. Capital expenditure for the year **(6 months)** is as follows:

▪ Grants spending	26.13%
▪ Borrowing	0%
▪ Own funding	0.65%
- The approved budgeted Capital Expenditure for the year is R208.7 million

- **Capital expenditure is to be funded from the following sources:**

		Half year Spending (December 2023)
➤ Own funds	R 60.9m	R398K
➤ Borrowing	R 38.1m	R0
➤ Grant funds (see below)	R 109.6m	R28.6m
➤ Department of Energy	R 29.7m	R 7.6m
➤ Municipal Infrastructure Grant	R 50.2m	R 16.7m
➤ Department of Water Sanitation	R 20.6m	R 4.3m
➤ Regional Bulk Infrastructure	R 9.0m	R 0
<u>Total Capex budget</u>	<u>R 208.7m</u>	<u>R 28.6m</u>

D. Personnel expenses

- **Employee cost** for the 6 months totalled R187.4m
 - The percentage of employee related cost against the total expenditure must also be taken into account.
- Employee costs account for: -
 - **41.6%** of the total **personnel budget** for the year. Allocation on provision for leave, bonus and other employee benefits still outstanding.
 - **The filling of vacancies must be considered and the cash flow of the municipality.**
 - **28.9%** of the year to date total expenditure
- **Remuneration of councillors:**
- Councillor Allowances in terms of the upper limits for 6 months ended December 2023 amounts to R11.3 million. Increase of upper limits will be implemented retrospective from 1 July 2020 when the Gazette with upper limits is available.

- **Salaries and overtime (excluding Councillors)**

Normal salary R103 933 493

Overtime R16 154 560

Total R120 088 053

Overtime % of normal salary 15.54%

Overtime incurred is to be monitored on an on-going basis by the Technical and Social Services directorates so as to reduce overtime to 5% of normal salaries. **This has not been achieved and is being reported every month.**

The schedule below is an analysis of the overtime for the period July 2023 to December 2023 per department.

Descripti on	YTD Movement	Office of Speaker	Municipal Manager	Corporate Services	Social services	Technical Services	Financial services	LED
Basic Salaries	103 933 492.58	6 008 013.38	8 363 938.95	9 066 417.58	35 620 567.55	24 144 755.98	14 154 591.71	6 575 207.43
Overtime	16 154 560.37	344 090.41	19 590.21	188 470.99	6 341 454.92	8 849 330.51	247 678.09	163 945.24
Overtime as % of salaries	15.54	5.73	0.23	2.08	17.80	36.65	1.75	2.49

E. Distribution losses

The norms are set by National Treasury as per MFMA Circular 71-Uniform Ratios and Norms (January 2014) paragraph B –Distribution losses

Revenue functions are suspended to run the report due to server updates.

- The **electricity loss of 24.34%(Q1)**, is above the acceptable norm which is between 7% and 10%
(The loss for the 2022/2023 financial year was 26.35%)
- The **water loss is of 27.37% (Q1)** is within the acceptable norm which is between 15% and 30%. (The loss for the 2022/2023 financial year was 36.53%)

Q1 Movements	Purchased	Sold	(Loss)/ Gain	(Loss)/Gain at cost
	kl/kWh	kl/kWh	%	Rand value
Year to date				
Water (Kilolitre)	4 805 652	3 490 229	(27.37)	(R16 684 800)
Electricity (kWh)	50 752 031	38 400 024	(24.34)	(R16 441 184)

The electricity losses are indicative of electricity theft and bridging of meters that needs to be investigated by the technical department.

No pre-paid meters in stock to replace faulty and illegal connections

Water losses also arise as a result of unmetered water at informal stands, calculated on average at 20kl per household:

- Themba Kubheka is 50 000kl per month
- Zamdela is 90 580kl per month.

Taking this 110 580 kl of unmetered water per month into account, the unaccounted for water loss will reduce further.

F: Current Assets - Debtors

- The debtor's age analysis has increased to R3.136b (September R3.014b)
- The age analysis will continue to grow to the extent of non-payment below 100% and by interest charged every month on the arrears.
- **Credit control measures must be applied strictly throughout the municipality, regardless of the customer type, whether it be businesses, schools, hospitals, or private households and also other government departments. This process has been intensified.**
- The municipality has in place a detailed Revenue Enhancement Strategy
 - Presentations have been made to the Senior Management and also to Managers.
 - A further presentation will be made to the Council in due course.
 - This workshop has been repeatedly postponed and rollout can only be in the 2023/2024 year

Payment Rates

	LEVIES	PAYMENTS	PAYMENT-
	Nov-23	Dec-23	RATE
	R' 000	R'000	(%)
Sasolburg	69 811	66 535	95.3
Zamdela	27 965	959	3.4
Deneysville	3 605	1 152	32.0
Refengkgotso	5 177	21	0.4
Oranjeville	1 536	396	25.8
Metsimaholo	2 151	35	1.6
Sundry Debtors	239	41	17.2
Metsimaholo	110 484	69 139	62.58
Local Municipality			

- **Calculation of payment ratio**

- The average payment rate is calculated by expressing as a percentage: Payments received in the month following the month in which levies were raised, **and** the levies raised for the month
- This calculation **does not include prepaid electricity** – as the payment rate on this is 100%, by virtue of it being prepaid.
- The average payment rate can exceed 100% which indicates that arrears have also been collected.

- The levies represent all the amounts billed, including indigent accounts, but excluding prepaid electricity sales
- The levied amount is net of the free basic amount.
- The payment amount does not include the indigent subsidy, as the free basic services are deducted from the levies.
- If the free basic services amounts are included in the levies and in the payments, the payment level will be slightly higher
- If prepaid electricity sales are included in the levies and in the payments, the payment level will be slightly higher.

Payment rate per ward - Year to date**(Taking into account free basic services to indigents)**

<u>Ward</u>	<u>MOVEMENT(Levies)</u>	<u>RECEIPTS</u>	<u>PERCENTAGE</u>
001	17 626 132.65	- 1 917 238.52	10.88
002	8 133 181.18	- 333 805.52	4.10
003	11 032 409.54	- 76 587.01	0.69
004	24 732 264.03	- 5 863 556.98	23.71
005	24 223 445.93	- 5 999 411.92	24.77
006	13 928 499.92	- 10 607 276.97	76.16
007	15 023 571.34	- 646 173.16	4.30
008	56 979 474.16	- 40 904 180.32	71.79
009	23 324 705.34	- 1 140 297.20	4.89
010	17 925 448.25	- 2 606 890.75	14.54
011	8 299 522.55	- 932 232.88	11.23
012	6 029 806.45	- 562 670.22	9.33
013	15 773 176.84	- 345 007.98	2.19
014	46 488 606.05	- 37 971 460.13	81.68
015	16 944 501.97	- 11 731 422.38	69.23
016	42 944 103.12	- 29 132 859.22	67.84
017	157 978 139.39	- 167 231 488.11	105.86
018	38 477 138.40	- 33 170 348.58	86.21
019	13 548 022.09	- 200 090.83	1.48
020	20 955 360.50	- 3 519 049.77	16.79
021	9 761 818.98	- 230 999.93	2.37
022	24 444 769.51	- 20 470 481.77	83.74
023	25 039 076.18	- 660 683.21	2.64

*Included industrial areas such as NATREF, SASOL, NALEDI

G. Analysis of Budget, Actual and Collection

(Actual Billing compared to Budgeted Billing) (Including prepaid electricity)

Comparison: (as per General Ledger)

Budget vs Levy	Budget 6 months (23/24)	Actual Levy (Q2: July - Dec 2023)	Actual Cash Collection (5 MONTHS) Functions temporarily suspended
Waste	R43 080 382	R22 654 605	
Electricity	R467 443 085	R156 380 376	
Sewer	R85 614 680	R29 492 818	
Water	R551 181 920	R202 364 276	
Assessment Rates	R35 155 620	R92 143 315	
Housing/Hostel	R6 100 000	R2 770 963	
Unallocated	R213 494 290	R64 818 651	
Total	R1 402 069 977	R570 625 004	

- The levies for December 2023 are payable at end of January 2024.
- Actual levied is 40.7% of budgeted levies for the 6 months.
- *The levies are for 6 months but the actual cash collections are only for 5 months. (December levies are only received in January)*

H. Councillors' balances outstanding as at 31 December 2023 -

Councillor Arrears

Councillor balances outstanding	R994.7k	(September 2023 Q1– R1.1m)
Arrears longer than 3 months	R834.2k	(September 2023 Q1– R1.0m)

The amount has increased from the previous month for the period 3 months and longer, as well as total amount owed by Councillors.

Municipal Systems Act

A Councillor may not be in arrears to the municipality for rates and service charges for a period longer than 3 months

It is the duty of the chairperson of municipal Councils to take necessary action where the Code of Conduct for Councillors has been breached.

Councillors balance outstanding as at 31 December 2023

Account No	Name	Initials	Account Type	Current Ageing	30 Days Ageing	60 Days Ageing	90 Days Ageing	120+ Days Ageing	Total Ageing	Remarks
537603	CHALALA (MY2534)R1000+C	LJ	Normal	460.10	609.19	711.18	849.48	-	2 629.95	
872506	CHALALA (MY2534)R1000+C	LJ	Abeyance	-	-	-	-	150 826.12	150 826.12	Honoured
108353	MAHLAELA (MY2514)	MD	Normal	912.73	2 075.95	912.73	651.31	27 819.78	32 372.50	No Arrangement
572032	MASHININI A M Kumalo(MY2536)	JC	Normal	651.24	655.87	642.56	637.73	1 188.61	3 776.01	
831326	MASHININI A M Kumalo(MY2536)	JC	Arrangement	-	-	-	-	12 706.56	12 706.56	Honoured
584040	MASITENG J M Masiteng (MY2540)	PI	Normal	358.71	359.26	356.74	335.55	10 242.11	11 652.37	No Arrangement
510225	MATHE J T Mampana(MY2528)	MA	Normal	336.65	324.62	360.70	336.65	37 740.29	39 098.91	No Arrangement
601437	MOELETSI T G Sehaole(MY2541)	SM	Normal	663.77	507.92	4 541.25	452.10	11 127.95	17 292.99	
831329	MOELETSI T G Sehaole(MY2541)	SM	Arrangement	-	-	-	-	11 691.12	11 691.12	Honoured
576057	MOFOKENG L Mthetho(MY2542)	MS	Normal	982.21	985.49	972.89	807.96	52 525.55	56 274.10	No Arrangement
526499	MOFOKENG S M Mofokeng(MY2545)	AE	Normal	492.48	504.51	492.48	536.19	58 891.71	60 917.37	No Arrangement
108066	MOSOKWENI(MY2518)	FD	Normal	1 268.16	10 747.97	1 271.55	770.08	28 964.22	43 021.98	
830353	MOSOKWENI(MY2518)	FD	Arrangement	-	-	-	-	21 227.56	21 227.56	Honoured
562151	MOTJEANE S M Motjeane(MY2501)	RJ	Arrangement	-	-	572.84	991.59	18 835.57	20 400.00	Honoured
872633	MOTJEANE S M Motjeane(MY2501)	RJ	Abeyance	-	-	-	2.09	141 601.33	141 603.42	

571120	MOTSAPI (MY2532)R345+C	MS	Normal	1 444.70	1 452.66	1 443.27	1 442.68	104 166.75	109 950.06	No Arrangement
530705	MQWATHI (MY2543)	MM	Normal	330.33	330.33	568.21	378.45	2 401.85	4 009.17	
565040	MQWATHI (MY2543)	MM	Arrangement	-	-	-	-	7 507.65	7 507.65	Honoured
103466	MTSHALI N M Mtshali(MY2511)	BP	Normal	1 466.58	1 480.16	1 425.46	5 907.06	12 132.50	22 411.76	
562315	MTSHALI N M Mtshali(MY2511)	BP	Arrangement	-	-	-	-	12 810.60	12 810.60	Honoured
103760	NHLAPO L L Nhlapo(MY2504)	PS	Normal	702.23	1 509.85	721.02	665.20	9 221.33	12 819.63	No Arrangement
108037	NKHELOANE M Nkheloane (MY2517)	NE	Normal	824.76	828.75	823.62	619.51	2 756.88	5 853.52	
575013	NKHELOANE M Nkheloane (MY2517)	NE	Arrangement	-	-	-	-	28 038.81	28 038.81	Honoured
592910	NKHELOANE M Nkheloane (MY2517)	NE	Handed over	-	-	-	-	31 627.63	31 627.63	No Arrangement
103659	RANI (MY2544)	VM	Normal	950.78	955.61	950.78	645.11	7 093.02	10 595.30	No Arrangement
603723	RANKOE (MY2538)1248.00*6	TK&F	Normal	11.84	11.84	11.84	11.84	1 333.72	1 381.08	No Arrangement
831263	SOETSANG (MY2546)	JT&TL	Arrangement	-	-	-	-	801.14	801.14	Honoured
575987	TSHONGWE (MY2515)	SL	Normal	2 860.58	2 880.48	2 821.78	4 330.54	1 754.06	14 647.44	
831333	TSHONGWE (MY2515)	SL	Arrangement	-	-	-	-	10 391.71	10 391.71	Honoured
831659	TSOTETSI J L Tsotetsi (MY2512)	P	Arrangement	-	-	-	-	15 854.77	15 854.77	Honoured
872619	TSOTETSI J L Tsotetsi (MY2512)	P	Abeyance	-	-	-	-	80 583.76	80 583.76	
				14 717.85	26 220.46	19 600.90	20 371.12	913 864.66	994 774.99	

I. Officials balances outstanding as at 31 December 2023

Those officials who have not made arrangements - Deductions of up to 20% are made from their salaries.

Staff arrears (outstanding greater than 90 days)

Staff (officials) balances **outstanding greater than 90 days** totalled R3.668 million (Q1 September 2023– R3.567 million)

Staff have been reminded of the requirements of the Municipal Systems Act in that they are not to have arrears for a period longer than 3 months.

- Deductions were effected from the staff salaries as from the month of September 2014 in cases where no arrangements have been made.
- Where arrangements are in place this will be reviewed and the arrangements amounts may be increased. Affordability will be taken into consideration.
- All the officials owing may not be on the list as their residential details is not available. Information is not declared by officials.
- E-mail sent to all employees to remind them of the municipal accounts and arrangement form attached.

Those officials who have not made arrangements – Deductions of up to 20% were made from their salaries from November 2017. Officials were once again reminded to pay their consumers' account and to make arrangements.

Officials with arrears will be specifically addressed in the Revenue Enhancement Strategy. The workshop has been postponed and roll out can only happen in 2023/2024 year.

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Officials balance outstanding as at 31 December 2023

Account No	Name	Initials	Account Type	Current Ageing	30 Days Ageing	60 Days Ageing	90 Days Ageing	120+ Days Ageing	Total Ageing	Remarks
563728	CHABALALA A10314(R516.12+C)	TD	Arrangement	-	-	-	-	9 979.23	9 979.23	Honoured
830610	KHOZA(2102)	T	Arrangement	-	-	-	-	15 272.18	15 272.18	Honoured
580348	KOK (1119)(R2500)	TJ	Arrangement	-	-	2 148.38	2 321.45	12 530.17	17 000.00	Honoured
562345	LESIYA(A19212)	MA	Arrangement	-	-	-	-	62 678.90	62 678.90	Honoured
562475	MADISHA(A24732)	MD	Arrangement	-	-	-	-	11 954.22	11 954.22	Honoured
561144	MAKHELEDISA (3806)	SJ	Arrangement	-	-	-	-	8 668.22	8 668.22	Honoured
830745	MALOKA(2561)	MM	Arrangement	-	-	-	-	1 270.35	1 270.35	Honoured
561605	MNGUNI(A47447) CURRENT +R300	NB	Arrangement	-	-	-	-	1 172.17	1 172.17	Honoured
831788	MOFOKENG (2204)	PD	Arrangement	-	3 284.71	2 653.82	-	-	5 938.53	Honoured
830897	MOGOTSI(5010) R1300	TM&M M	Arrangement	-	-	-	-	3 023.98	3 023.98	Honoured
831523	MOKATSANE(A3011 0)	DM	Arrangement	-	-	-	2 849.39	20 320.39	23 169.78	Honoured
831049	MOTSEI A02533(R500+)	TD	Arrangement	-	-	-	-	10 731.69	10 731.69	Honoured
563488	NDWENI(4153)R200 +150	SM	Arrangement	-	-	-	-	1 600.41	1 600.41	Honoured
588254	RAMATELETJE 2549	SJ	Arrangement	-	-	-	-	3 327.61	3 327.61	Honoured
830108	RAMAUBANE(0148)	VT&LD	Arrangement	-	-	-	-	5 000.00	5 000.00	Honoured
567671	RAMOSITLE_(A6010 2) R1000+500	MM	Arrangement	-	-	-	-	6 776.62	6 776.62	Honoured
563828	SEFATSA W10008(R1215+)	LA	Arrangement	-	-	-	-	2 824.46	2 824.46	Honoured

600276	SEGALO A49322	BJ	Arrangement	1 413.31	7 157.94	595.58	-	6 743.90	15 910.73	Honoured
831159	SELIKANE(1712)	MJ	Arrangement	-	-	-	-	1 601.64	1 601.64	Honoured
563052	SETHABELA(A48089) R500+R500	RJ	Arrangement	-	-	-	-	11 651.77	11 651.77	Honoured
831503	THINANE(3452)R234 0	TS&D	Arrangement	-	-	-	1 314.72	42 686.42	44 001.14	Honoured
562235	THULO(3525)CURRE NT	T	Arrangement	-	-	-	-	6 303.31	6 303.31	Honoured
579968	TOM 00140(R1250)	NE	Arrangement	-	-	-	-	637.82	637.82	Honoured
830126	TSHABALALA(3806)	PP	Arrangement	-	-	-	-	11 383.44	11 383.44	Honoured
830174	TSOTETSI(00114)	TE	Arrangement	-	-	-	-	2 130.41	2 130.41	Honoured
				1 413.31	10 442.65	5 397.78	6 485.56	260 269.31	284 008.61	
Account No	Name	Initials	Account Type	Current Ageing	30 Days Ageing	60 Days Ageing	90 Days Ageing	120+ Days Ageing	Total Ageing	Remarks
590867	CHABALALA A10314(R516.12+C)	TD	Handed over	-	-	-	-	50 121.37	50 121.37	No Arrangement
608704	CINDI (1132)	MA	Normal	4 889.85	5 671.97	8 610.96	12 846.35	6 831.15	38 850.28	No Arrangement
548832	HLABANELO A10162 (R300.00)	MM	Normal	508.99	521.19	509.23	258.45	-	1 797.86	No Arrangement
558233	KASA (1022)	LN	Normal	1 219.09	1 224.03	1 193.76	2 038.11	31 783.04	37 458.03	No Arrangement
555411	KOMPE(3445)R1200	PM	Normal	1 074.84	987.91	1 917.49	490.48	-	4 470.72	No Arrangement
606948	LEKHOOA(5717)	ME	Normal	4 975.42	3 953.88	6 169.83	17 167.45	-	32 266.58	No Arrangement
569745	LEKHOOA(5717)	TG	Normal	1 326.30	1 347.56	1 328.29	502.38	404.52	4 909.05	No Arrangement
582483	LESIYA(A19212)	MA	Handed over	-	-	-	-	83 083.27	83 083.27	No Arrangement

597037	LESIYA(A19212)	MA	Handed over	-	-	-	-	23 040.78	23 040.78	No Arrangement
106214	LETHEA__2551(R12000)	MJ	Normal	3 530.53	1 866.24	11 274.97	2 297.48	82 112.52	101 081.74	No Arrangement
574530	LETSHWARA_0123	DJ	Normal	816.05	859.74	729.41	1 145.95	19 090.35	22 641.50	No Arrangement
334890	LUMA A60264	MB	Normal	6 560.11	6 541.28	6 457.96	6 746.45	66 370.16	92 675.96	No Arrangement
599726	MABENA(00119)(ONLY 2000)	MS&SV	Normal	2 300.57	2 123.00	10 228.83	3 302.79	19 482.44	37 437.63	No Arrangement
596714	MABITSELA(2508)	NA	Handed over	-	-	-	-	6 712.95	6 712.95	No Arrangement
556399	MACHAEA	PV	Normal	1 095.40	1 091.42	1 081.19	1 074.12	41 988.10	46 330.23	No Arrangement
597364	MADISHA(A24732)	MD	Handed over	-	-	-	-	14 194.21	14 194.21	No Arrangement
530162	MADLALA(A02557)	BT	Normal	855.87	1 232.28	1 548.97	1 124.39	1 977.05	6 738.56	No Arrangement
851956	MAKHELEDISA (3806)	SJ	Handed over	-	-	-	-	24 498.90	24 498.90	No Arrangement
603246	MASUKU	TL	Normal	1 542.03	1 536.53	1 521.95	1 448.79	54 874.45	60 923.75	No Arrangement
12787	MATOBAKO(1744)	KP	Normal	6 301.78	6 330.68	6 289.23	3 320.36	-	22 242.05	No Arrangement
529525	MAZIBUKO_(AMPT 00150)(R600)	NE	Normal	676.36	700.41	688.39	839.20	11 675.10	14 579.46	No Arrangement
550463	MBABALE (1927-R300PM)	JM	Normal	810.83	593.93	886.11	764.11	45 277.94	48 332.92	No Arrangement
603194	MBANGENI	NNR	Normal	1 056.14	997.15	1 013.45	1 749.34	66 029.92	70 846.00	No Arrangement

592882	MNGUNI(1028)	A	Handed over	-	-	-	-	24 729.30	24 729.30	No Arrangement
107333	MOEKETSI_A03122	PS	Normal	816.20	1 166.91	810.03	168.68	-	2 961.82	No Arrangement
104271	MOFOKENG	TT	Normal	666.36	669.49	804.47	607.40	72 193.21	74 940.93	No Arrangement
569267	MOFOLO(PMPU706 0)R700.00	ST&MA	Normal	578.99	580.12	581.94	582.52	22 896.00	25 219.57	No Arrangement
589148	MOGAPI(4150)R500 +C	MP	Handed over	-	-	-	-	16 068.47	16 068.47	No Arrangement
598365	MOGAPI(4150)R500 +C	MP	Handed over	-	-	-	-	14 575.51	14 575.51	No Arrangement
872450	MOGAPI(4150)R500 +C	MP	Abeyance	-	-	-	-	162 620.32	162 620.32	No Arrangement
609329	MOKHALI 0122	MJ&MS	Normal	1 510.51	1 460.61	1 606.75	2 032.83	1 716.80	8 327.50	No Arrangement
107168	MOKHELE A15891	SR	Normal	1 203.90	4 949.05	1 200.11	1 261.40	44 192.09	52 806.55	No Arrangement
604348	MOKOENA (1101)	SJ&SJ	Normal	1 486.40	2 499.26	1 345.70	1 776.48	43 083.57	50 191.41	No Arrangement
590644	MOKOENA (A19174)(R800+)	MS	Handed over	-	-	-	-	11 724.32	11 724.32	No Arrangement
604363	MOKOENA(2418)	P	Normal	1 175.57	1 176.21	1 173.67	1 494.53	4 465.60	9 485.58	No Arrangement
602177	MOLETSANE(1604)R 11904.89)	LM	Normal	5 453.65	4 886.68	6 879.83	24 946.41	-	42 166.57	No Arrangement
6012591	MOLOI_(A10121)	MS	Normal	924.92	928.37	925.15	980.94	58 808.89	62 568.27	No Arrangement
553550	MOSHANYANA A30004	KJ	Normal	523.41	627.90	683.33	639.37	986.79	3 460.80	No Arrangement

607901	MOTA(2250)R1000	SB	Normal	1 029.04	691.39	684.88	748.35	10 814.91	13 968.57	No Arrangement
107140	MOTLOUNG_AMPT	KJ	Normal	921.66	881.00	1 075.87	888.49	12 855.35	16 622.37	No Arrangement
527160	MOTLOUNG_PO3000	MS	Normal	1 484.32	1 507.11	1 481.89	1 111.20	33 742.31	39 326.83	No Arrangement
107376	MOTLOUNG_W10030	S&NJ	Normal	4 313.84	4 376.78	25 816.76	4 330.38	26 801.06	65 638.82	No Arrangement
100415	MOTSEI 1006	ZA	Normal	2 189.20	2 210.41	2 183.62	2 517.54	65 282.97	74 383.74	No Arrangement
109198	MOTSIE__00119	JM	Normal	504.31	504.82	498.07	606.13	29 143.96	31 257.29	No Arrangement
103811	MOTSITSI A24725(CANCL2019 1219)	MJ	Normal	643.15	1 494.67	953.76	1 049.20	49 770.19	53 910.97	No Arrangement
108932	MOTSOENENG 1171	MJ	Normal	1 608.03	1 621.47	1 605.47	1 605.00	63 105.55	69 545.52	No Arrangement
598702	MPETJEKANA (A48082)R1200	NS	Handed over	-	-	-	-	8 721.87	8 721.87	No Arrangement
11280	MTHETHO (00130)	PB	Normal	1 461.83	1 774.12	2 420.39	264.70	-	5 921.04	No Arrangement
571761	MTHETHO(00130)	PB	Normal	783.62	793.62	781.57	1 335.02	16 403.08	20 096.91	No Arrangement
313570	NDUMO 0127	LL	Normal	3 285.84	2 938.49	3 327.40	3 224.47	23 601.53	36 377.73	No Arrangement
109232	NGQUBA(A42517)	T	Normal	1 186.98	1 194.03	1 194.07	1 195.82	16 197.32	20 968.22	No Arrangement
609442	NKODI(1113)	TS	Normal	3 788.33	3 213.96	4 811.58	5 025.00	17 491.46	34 330.33	No Arrangement
605027	RADEBE(3840) & MASOMBUKA	PM&NB	Normal	2 815.74	921.33	912.23	906.27	32 539.51	38 095.08	No Arrangement

607549	RADEBE(A19118)	MK	Normal	1 585.56	2 284.30	2 225.69	1 267.44	45 025.20	52 388.19	No Arrangement
592330	RADEBE(A19118)R500+	KM	Handed over	-	-	-	-	67 086.32	67 086.32	No Arrangement
872433	RADEBE(A19118)R500+	KM	Abeyance	-	-	-	-	101 929.23	101 929.23	No Arrangement
530762	RAMATHESELE(A19570)R1000	M	Normal	1 231.39	732.96	1 020.70	718.49	70 918.96	74 622.50	No Arrangement
591125	RAMATHESELE(A19570)R1000	M	Handed over	-	-	-	-	304.75	304.75	No Arrangement
106003	SEBABOLE (2509)R800	SMD	Normal	489.12	305.35	485.72	307.34	15 632.28	17 219.81	No Arrangement
895115	SEFATSANA (0119)	ET	Normal	3 173.33	3 174.72	3 345.87	4 562.34	168 151.02	182 407.28	No Arrangement
588452	SELIANE(BI4738)	RD	Normal	2 130.42	1 847.81	1 716.17	1 218.43	28 738.41	35 651.24	No Arrangement
548729	SEOEHLE_A20000	MS	Normal	533.51	535.48	530.41	372.91	-	1 972.31	No Arrangement
593870	SETHABELA(A48089)R500+R500	RJ	Handed over	-	-	-	-	13 346.86	13 346.86	No Arrangement
552905	SIMELANE A24736(R830)	LA	Normal	1 060.23	710.18	706.03	851.44	12 126.95	15 454.83	No Arrangement
526983	SOLANI (080018)	NM	Normal	926.03	1 012.05	1 586.34	2 476.94	60 234.44	66 235.80	No Arrangement
598717	THAELE_ 1928	TJ	Handed over	-	-	-	-	21 176.39	21 176.39	No Arrangement
530110	TJEBA A53004 R775+C	EM	Normal	2 583.52	2 618.83	2 583.52	6 218.92	107 459.33	121 464.12	No Arrangement
3931	TSHABANGU 00126	MS	Normal	3 212.99	4 072.59	5 206.79	4 788.92	151 178.62	168 459.91	No Arrangement

588031	VILAKAZI (4301)	MC	Handed over	-	-	-	-	22 274.92	22 274.92	No Arrangement
27524	ZAKWE A024	OL	Normal	793.88	797.16	793.20	1 126.00	3 462.24	6 972.48	No Arrangement
				97 615.94	98 738.43	145 409.00	140 323.50	2 423 126.08	2 905 212.95	
Account No	Name	Initials	Account Type	Current Ageing	30 Days Ageing	60 Days Ageing	90 Days Ageing	120+ Days Ageing	Total Ageing	Remarks
103754	CHABALALA A10314(R516.12+C)	TD	Normal	1 059.93	1 278.85	788.05	1 490.42	2 361.58	6 978.83	
872611	KOK (1119)(R2500)	TJ	Abeyance	-	-	-	39.52	37 328.58	37 368.10	
872532	MADISHA(A24732)	MD	Abeyance	-	-	-	-	26 170.34	26 170.34	
604941	MOGOTSI(5010) R1300	TM&M M	Normal	5 710.24	5 330.19	8 896.45	9 348.57	58 771.48	88 056.93	
872440	MOGOTSI(5010) R1300	TM&M M	Abeyance	-	-	-	-	35 766.85	35 766.85	
609670	MOTSEI(A02533)	NR&TD	Normal	1 605.16	1 615.41	1 648.66	1 868.70	20 198.30	26 936.23	
105387	NDWENI(4153)R200 +150	SM	Normal	492.48	492.48	492.48	516.54	3 067.07	5 061.05	
872434	NDWENI(4153)R200 +150	SM	Abeyance	-	-	-	-	14 853.51	14 853.51	
872470	RAMAUBANE(0148)	VT&LD	Abeyance	-	-	-	-	35 483.53	35 483.53	
530786	RAMOSITLE_(A6010 2) R1000+500	MM	Normal	1 852.00	1 036.45	4 489.98	1 110.20	243.02	8 731.65	
872404	RAMOSITLE_(A6010 2) R1000+500	MM	Abeyance	-	-	-	-	35 224.54	35 224.54	
872371	SEFATSA W10008(R1215+)	LA	Abeyance	-	-	-	-	46 093.13	46 093.13	
795037	TOM 00140(R1250)	NE	Normal	1 699.68	1 910.64	3 044.70	2 776.49	19 506.12	28 937.63	
872546	TSHABALALA(3806)	PP	Abeyance	-	-	-	-	67 671.84	67 671.84	
609415	TSOTETSI(00114)	TE&LM	Normal	3 030.65	1 894.20	2 755.71	2 770.30	4 937.20	15 388.06	

	15 450.14	13 558.22	22 116.03	19 920.74	407 677.09	478 722.22
Total	114 479.39	122 739.30	172 922.81	166 729.80	3 091 072.48	3 667 943.78

J: Current Liabilities

- The creditor's age analysis **decreased from R 124 m to R 112 m**
- The payment of creditors affects the cash flow situation.

1.	Government Garage	July 2023 statement	R 11 610 840
2.	Department of Water Affairs	November 2023 Statement	R 48 912 736
3.	The Auditor General South Africa	December 2023 statement	R1 291 615
4.	NLA Legal Inc	Outstanding arrangement	R 31 210 552
5.	SALGA	Arrangement fulfilled	R 0
6.	COIDA	Outstanding arrangement	R 4 000 000
7.	Rebatshwere security cc	Arrangement fulfilled	R 0
	Total of top creditors		R 97 025 742
	Other creditors		R 15 189 904
	Total creditors		R 112 215 645

1. **Government Garage:**

A total of R 3 010 000.00 has been paid from July 2022 until December 2022.
No payment was processed thereafter until to date.

2. **Department of Water Affairs:**

The monthly current account is paid.
A formal agreement for payments of the arrear amount is not yet signed.
There is a dispute on the account and our legal department has been engaging with them to reach a solution.

3. **The Auditor General South Africa:**

The current accounts for November 2023 which were due end December 2023 were paid.

4. **Eskom**

The current accounts for December 2023 were paid.

5. **Rand Water**

The current accounts for December 2023 were paid.

6. **COMPENSATION COMMISSIONER**

An arrangement was made to settle the account. The arranged instalment due end of December 2023, R 2 500 000.00, was paid.

7. **SALGA**

An arrangement was made to settle the account. The arranged instalment due end of December 2023, R 800 000.00, was paid and account is fulfilled.

8. **NLA LEGAL INC.**

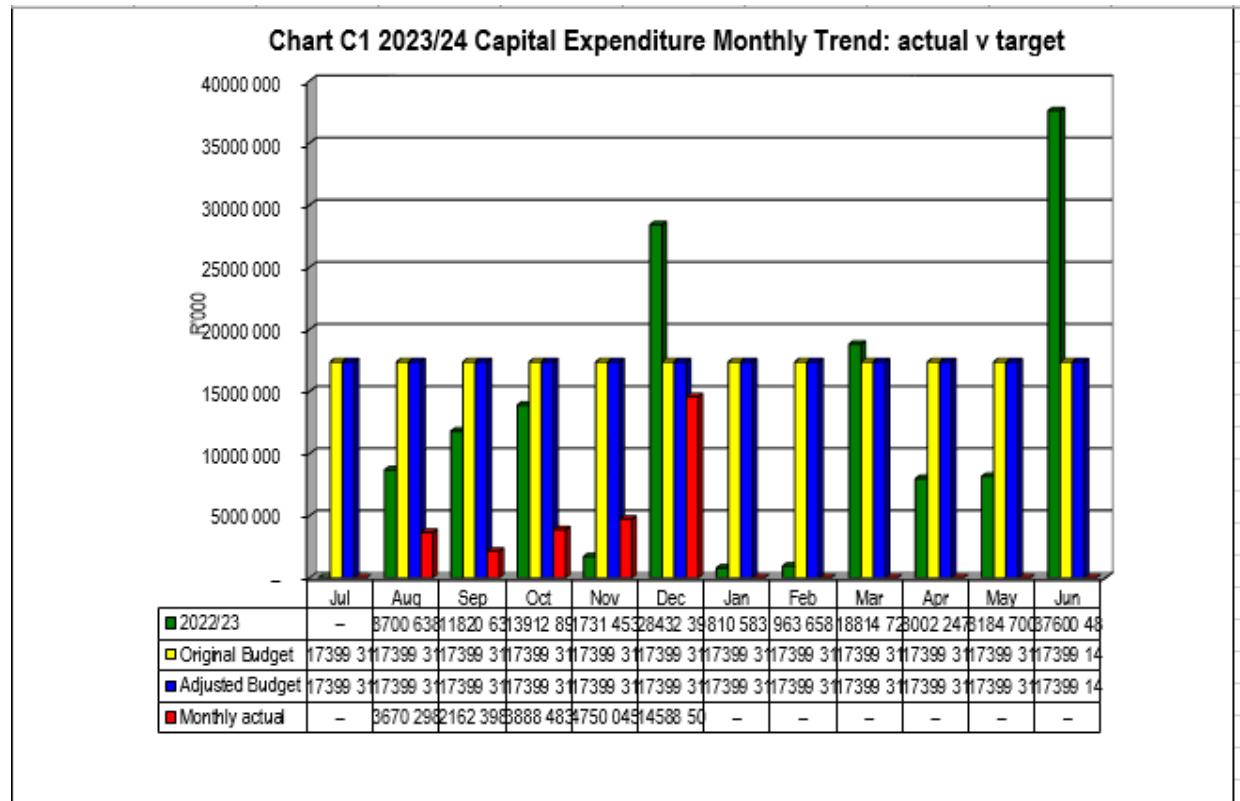
An arrangement was made to settle the account. The arranged instalment of R 4 000 000.00 due on the 7th of January 2024 will be paid before due date.

9. **REBATSHWERE SECURITY CC.**

An arrangement was made to settle the account. The arranged instalment due on the 18th of December 2023, R 2 738 000.00, was paid and the account is fulfilled.

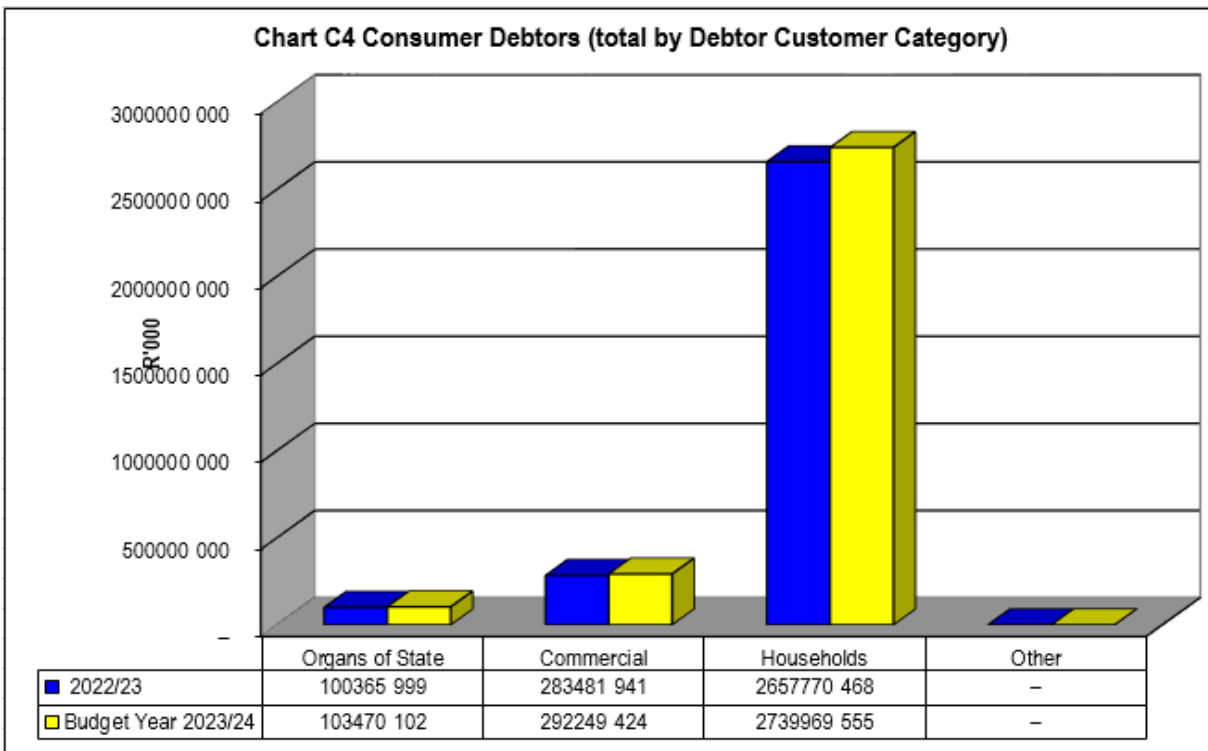
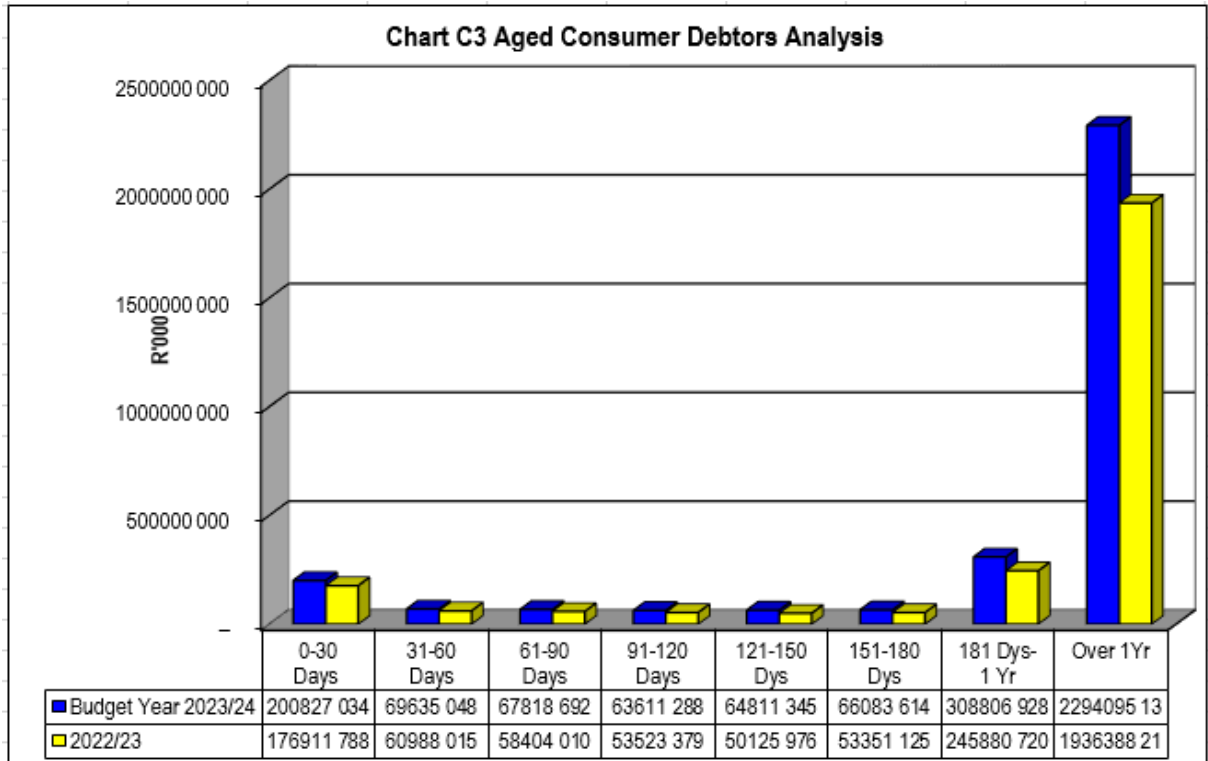
K: Budget Related Charts

Capital Expenditure Monthly Trend

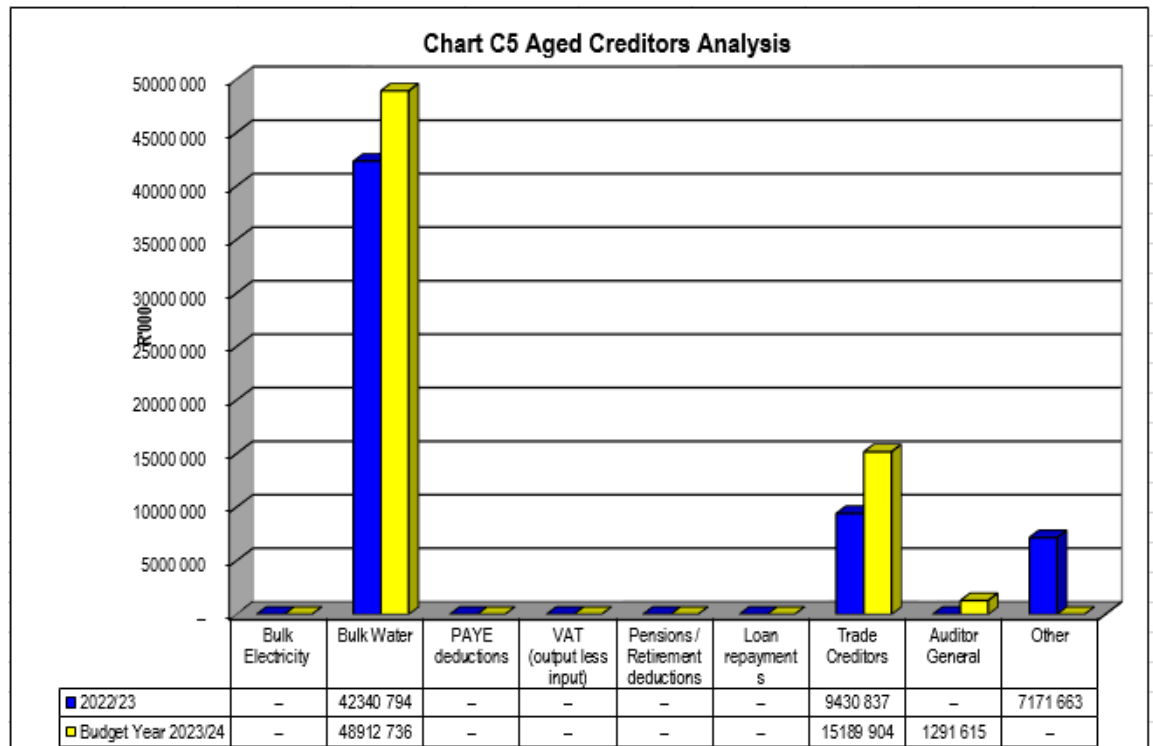


Consumer Debtors

Consumers per period



Consumers per category



COMMENTS ON THE DEBTORS BOOK

Performance of the debtors' book

- The gross debtors book exceeds R1 billion and the latest amount at end of December 2023 is R3 135 689 081 (June 2023 – R2 055 387 264)
- The concentration of the debtors' book is mainly in the category of **household consumers**
- The debtors' book is an accumulation of debt over many years
- The debtors' book will continue to grow for as long as the payment level is below 100%, in addition interest is charged on the outstanding balances which also contributes to the growth in the debtors' book

Impairment of the debtors' book

- The Impairment on the debtors' book as at **30 June 2023** is **R1 867 452 889** and represents **89%** of the gross debtor's book
- Impairment for the **six months** totalled **R23 583 439**
- Total impairment as at **December 2023** is **R1 891 036 328**, and represents **60.3%** of the gross debtor's book

Budget implications

- The budget is prepared based on an estimated projection of the payment level and not on the balance of the debtors' book
- The readings of all the consumption of water must be taken and processed on the accounts regularly.
- Illegal electricity connections must be follow up and actions taken against the consumers

Debt collection Control

- Debt collection control measures are to be applied to all household consumers throughout the municipality
- The municipality does not have sufficient capacity in the debt management department to manage all the household debt.
- The debt management department needs to be further capacitated
- No debt collection control measures in all the areas
- **The consumption of water and the non-payment for water consumption must be address as a matter of urgency.**

5. In -Year Budget Statement Tables

FS204 Metsimaholo - Table C1 Monthly Budget Statement Summary – Mid year
December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	211 327	234 276	234 276	–	95 278	117 138	(21 861)	-19%	234 276
Service charges	875 649	1 173 911	1 173 911	13 914	416 948	586 955	(170 007)	-29%	1 173 911
Investment revenue	13 829	–	–	–	–	–	–		–
Transfers and subsidies - Operational	13 829	5 054	5 054	264	5 266	2 527	2 739	108%	5 054
Other own revenue	369 453	376 582	376 582	485	179 756	188 291	(8 535)	-5%	–
Total Revenue (excluding capital transfers and contributions)	1 484 086	1 789 824	1 789 824	14 663	697 248	894 912	(197 664)	-22%	1 789 824
Employee costs	343 020	450 539	450 539	30 891	187 423	225 271	(37 848)		450 539
Remuneration of Councillors	19 947	21 705	21 705	1 803	11 318	10 852	466		21 705
Depreciation and amortisation	99 005	90 287	90 287	–	35 771	45 144	(9 373)		90 287
Interest	13 268	5 391	5 391	–	6	2 695	(2 689)		5 391
Inventory consumed and bulk purchases	550 561	650 710	646 703	28 339	193 126	324 302	(131 175)		646 703
Transfers and subsidies	257	379	404	–	184	213	(29)	-14%	404
Other expenditure	556 375	511 872	515 875	45 380	221 071	256 972	(35 901)	-14%	515 875
Total Expenditure	1 582 434	1 730 883	1 730 903	106 413	648 901	865 450	(216 549)	-25%	1 730 903
Surplus/(Deficit)	(98 348)	58 941	58 921	(91 750)	48 347	29 462	18 885	64%	58 921
Transfers and subsidies - capital (monetary allocations)	101 507	100 690	100 690	–	12 847	50 345	(37 498)	-74%	100 690
Transfers and subsidies - capital (in-kind)	43 043	9 000	9 000	–	–	4 500	(4 500)	-100%	9 000
Surplus/(Deficit) after capital transfers & contributions	46 202	168 631	168 611	(91 750)	61 194	84 307	(23 113)	-27%	168 611
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	46 202	168 631	168 611	(91 750)	61 194	84 307	(23 113)	-27%	168 611
<u>Capital expenditure & funds sources</u>									
Capital expenditure	138 974	208 792	208 792	14 589	29 060	104 396	(75 336)	-72%	208 792
Capital transfers recognised	136 353	109 690	109 690	14 575	28 662	54 845	(26 183)	-48%	109 690
Borrowing	–	38 172	38 172	–	–	19 086	(19 086)	-100%	38 172
Internally generated funds	2 622	60 930	60 930	13	398	30 465	(30 067)	-99%	60 930
Total sources of capital funds	138 974	208 792	208 792	14 589	29 060	104 396	(75 336)	-72%	208 792
<u>Financial position</u>									
Total current assets	2 684 247	1 157 882	1 157 862		1 333 927				1 157 862
Total non current assets	1 640 248	2 005 987	2 005 987		1 633 536				2 005 987
Total current liabilities	1 215 736	1 115 556	1 115 556		1 236 690				1 115 556
Total non current liabilities	60 688	285 477	285 477		60 688				285 477
Community wealth/Equity	1 654 361	1 594 205	1 594 205		1 781 835				1 594 205
<u>Cash flows</u>									
Net cash from (used) operating	53 280	360 482	360 482	–	(44 494)	180 241	224 735	125%	360 482
Net cash from (used) investing	(138 929)	(183 192)	(183 192)	–	(14 426)	(91 596)	(77 170)	84%	(183 192)
Net cash from (used) financing	(38)	39 947	39 947	–	497	19 974	19 476	98%	39 947
Cash/cash equivalents at the month/year end	31 792	317 556	317 556	–	104 968	208 937	103 969	50%	380 629
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	200 827	69 635	67 819	63 611	64 811	66 084	308 807	2 294 095	3 135 689
Creditors Age Analysis									
Total Creditors	10 015	3 240	3 368	4 763	44 007	–	–	–	65 394

VIREMENTS: July - December 2023

Account no	Description	Reference	Date	Original	Additional	Reduced
3111228362FPRFLTZZWM	CONTR: MAINTENANCE FLEET	OFFICE OF THE MAYOR	20230731	31 590.00	10 000.00	0.00
3111228362FPRFLTZZWM	CONTR: MAINTENANCE FLEET	OFFICE OF THE MAYOR	20231026	31 590.00	15 000.00	0.00
31112305800PRMRCZZHO	OC: T&S DOM TRP - WITHOUT OPR CAR RENTA	OFFICE OF THE MAYOR	20231026	78 970.00	0.00	15 000.00
31112323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	OFFICE OF THE MAYOR	20230731	31 590.00	0.00	10 000.00
31212265170PRMRCZZHO	OS: PRINTING SERVICES	OFFICE OF THE SPEAKER	20230818	150 000.00	0.00	120 000.00
31212265720PRP41ZZHO	OS: TRANSPORT SERVICES	OFFICE OF THE SPEAKER	20231013	15 000.00	1 550.00	0.00
31212265720PRR30ZZWM	OS: TRANSPORT SERVICES	OFFICE OF THE SPEAKER	20230818	0.00	120 000.00	0.00
3121228362FPRFLTZZWM	CONTR: MAINTENANCE FLEET	OFFICE OF THE SPEAKER	20231019	120 000.00	0.00	70 000.00
31212285430PRP41ZZHO	CONTR: STAGE & SOUND CREW	OFFICE OF THE SPEAKER	20231013	16 000.00	0.00	1 550.00
31212301610PRMRCZZHO	OC: ENTERTAINMENT - COUNCILLORS	OFFICE OF THE SPEAKER	20231207	40 000.00	0.00	1 000.00
31212303330PRMRCZZHO	OC: LIC - VEHICLE LIC &	OFFICE OF THE SPEAKER	20231207	760.00	1 000.00	0.00

	REGISTRATIONS					
31212323600PRR30ZZWM	INVENTORY - MATERIALS & SUPPLIES	OFFICE OF THE SPEAKER	20230728	200 000.00	0.00	70 000.00
31212323600PRR30ZZWM	INVENTORY - MATERIALS & SUPPLIES	OFFICE OF THE SPEAKER	20231019	200 000.00	70 000.00	0.00
31212599400PRMRCZZWM	HH SSP SOCIAL RELIEF	OFFICE OF THE SPEAKER	20230728	0.00	70 000.00	0.00
32112270420EQMRCZZHO	C&PS: B&A RESEARCH & ADVISORY	MUNICIPAL MANAGER	20231110	800 000.00	1 561 316.00	0.00
32112270460EQMRCZZWM	C&PS: B&A FORENSIC INVESTIGATORS	MUNICIPAL MANAGER	20231110	3 000 000.00	0.00	1 561 316.00
32112270460EQMRCZZWM	C&PS: B&A FORENSIC INVESTIGATORS	MUNICIPAL MANAGER	20231212	3 000 000.00	4 000 000.00	0.00
32162110010PRMRCZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	MUNICIPAL MANAGER	20230721	3 126 880.00	0.00	160 000.00
32162110440PRMRCZZHO	MS: SRB - ACTING ALLOWANCE	MUNICIPAL MANAGER	20230721	0.00	160 000.00	0.00
32162283610PRP71ZZHO	CONTR: MAINTENANCE OF EQUIPMENT	MUNICIPAL MANAGER	20230814	100 000.00	0.00	100 000.00
32162285400EQMRCZZHO	CONTR: SAFEGUARD & SECURITY	MUNICIPAL MANAGER	20231212	26 678 740.00	0.00	4 000 000.00
32162323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	MUNICIPAL MANAGER	20230814	3 000.00	100 000.00	0.00
33112301620PRMRCZZHO	OC: ENTERTAINMENT - SENIOR	CORPORATE SERVICES	20230719	2 000.00	12 000.00	0.00

	MANAGEMENT					
33112305760PRQ33ZZHO	OC: T&S DOM - ACCOMMODATION	CORPORATE SERVICES	20230719	75 000.00	0.00	12 000.00
33112305760PRQ33ZZHO	OC: T&S DOM - ACCOMMODATION	CORPORATE SERVICES	20231115	75 000.00	60 000.00	0.00
33212260010PRMRCZZHO	OS: ADMINISTRATIVE & SUPPORT STAFF	CORPORATE SERVICES	20231115	470 000.00	0.00	60 000.00
33232301170PRMRCZZHO	OC: COMM - PHONE FAX TELEGRAPH & TELEX	CORPORATE SERVICES	20231027	2 300 000.00	0.00	1 600 000.00
33232301170PRMRCZZHO	OC: COMM - PHONE FAX TELEGRAPH & TELEX	CORPORATE SERVICES	20231219	2 300 000.00	400 000.00	0.00
33232304520PRMRCZZHO	OC: PROFESSIONAL BODIES M/SHIP & SUBS	CORPORATE SERVICES	20231027	2 778 800.00	1 600 000.00	0.00
33232304520PRMRCZZHO	OC: PROFESSIONAL BODIES M/SHIP & SUBS	CORPORATE SERVICES	20231219	2 778 800.00	495 000.00	0.00
33232323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	CORPORATE SERVICES	20231211	141 000.00	6 000.00	0.00
33236474020CFC52ZZWM	PARKING SHELTER	CORPORATE SERVICES	20231027	0.00	500 000.00	0.00
33236474020CFD85ZZWM	BUILDING /FENCING CIVIC CENTRE	CORPORATE SERVICES	20231027	1 000 000.00	0.00	500 000.00
33252323600PRP07ZZHO	INVENTORY - MATERIALS & SUPPLIES	CORPORATE SERVICES	20231219	1 000 000.00	0.00	400 000.00

33252323600PRP07ZZHO	INVENTORY - MATERIALS & SUPPLIES	CORPORATE SERVICES	20231219	1 000 000.00	0.00	495 000.00
33252323600PRR48ZZWM	INVENTORY - MATERIALS & SUPPLIES	CORPORATE SERVICES	20231211	400 000.00	0.00	6 000.00
34112305110PRMRCZZHO	OC: REG FEES NATIONAL	SOCIAL SERVICES	20230922	18 000.00	25 000.00	0.00
34112305760PRQ31ZZHO	OC: T&S DOM - ACCOMMO DATION	SOCIAL SERVICES	20231124	50 700.00	45 000.00	0.00
34112305770PRQ31ZZHO	OC: T&S DOM - DAILY ALLOWANC E	SOCIAL SERVICES	20231208	11 000.00	4 200.00	0.00
34112305800PRMRCZZHO	OC: T&S DOM TRP - WITHOUT OPR CAR RENTA	SOCIAL SERVICES	20231208	62 500.00	25 000.00	0.00
34112599400PRMRCZZHO	HH SSP SOC ASS: SOCIAL RELIEF	SOCIAL SERVICES	20231124	100 000.00	0.00	45 000.00
34322306100PRMRCZZWM	OC: UNIFORM & PROTECTIV E CLOTHING	SOCIAL SERVICES	20230906	901 000.00	60 000.00	0.00
34332323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	SOCIAL SERVICES	20230906	450 000.00	0.00	60 000.00
34332323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	SOCIAL SERVICES	20231208	450 000.00	0.00	29 200.00
34342265710PRMRCZZWM	OS: TRAFFIC FINES MANAGEM ENT	SOCIAL SERVICES	20230922	2 000 000.00	0.00	25 000.00
35112281800EQMRCZZWM	CONTR: GARDENIN G SERVICES	SOCIAL SERVICES	20230921	1 368 900.00	0.00	468 900.00

35112323600EQMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	SOCIAL SERVICES	20230921	167 000.00	468 900.00	0.00
35512280320PRQ05ZZWM	CONTR: BUILDING CONTRACT ORS	SOCIAL SERVICES	20231128	100 000.00	0.00	100 000.00
35512281200PRQ04ZZWM	CONTR: ELECTRICAL	SOCIAL SERVICES	20231128	55 000.00	0.00	55 000.00
35512323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	SOCIAL SERVICES	20231128	54 000.00	100 000.00	0.00
35512323600PRMRCZZHO	INVENTORY - MATERIALS & SUPPLIES	SOCIAL SERVICES	20231128	54 000.00	55 000.00	0.00
35626473520MID68ZZWM	ZAMDELA NEW CEMETRY	TECHNICAL SERVICES	20230814	0.00	900 394.00	0.00
36112031670PRMRCZZHO	SM D03: ALLOW - CELLULAR & TELEPHONE	TECHNICAL SERVICES	20231120	37 250.00	50 000.00	0.00
36112031670PRMRCZZHO	SM D03: ALLOW - CELLULAR & TELEPHONE	TECHNICAL SERVICES	20231124	37 250.00	0.00	50 000.00
36112031780PRMRCZZHO	SM D03: SRB - ACTING & POST RELATE ALLO	TECHNICAL SERVICES	20231120	309 490.00	0.00	50 000.00
36112305110PRMRCZZHO	OC: REG FEES NATIONAL	TECHNICAL SERVICES	20230926	15 000.00	10 000.00	0.00
36112305800PRMRCZZHO	OC: T&S DOM TRP - WITHOUT OPR CAR RENTA	TECHNICAL SERVICES	20230825	26 000.00	237 000.00	0.00
36212301110PRMRCZZHO	OC: COMM - LICENCES (RADIO & TELEVISION	TECHNICAL SERVICES	20230926	10 000.00	0.00	10 000.00
36212323600PRP61ZZHO	INVENTORY -	TECHNICAL SERVICES	20230825	537 500.00	0.00	237 000.00

	MATERIALS & SUPPLIES					
36216430020CFG59ZZWM	ELECTRICAL INFRASTRU CTURE	TECHNICAL SERVICES	20231124	2 000 000.00	0.00	2 000 000.00
36216434020CFF89ZZWM	UPGRADIN G SUB SASOLBUR G DENEYSVIL LE	TECHNICAL SERVICES	20231124	1 200 000.00	0.00	1 200 000.00
36216434020CFF90ZZWM	STREETLIG HTING NETWORK	TECHNICAL SERVICES	20231124	3 500 000.00	0.00	1 500 000.00
36222110220ELMRCZZHO	MS: ALL - CELLULAR & TELEPHONE	TECHNICAL SERVICES	20231124	120 380.00	50 000.00	0.00
36226434020CFG58ZZWM	ELECTRICAL CABLE	TECHNICAL SERVICES	20231124	0.00	1 200 000.00	0.00
36226434020CFG58ZZWM	ELECTRICAL CABLE	TECHNICAL SERVICES	20231124	0.00	2 000 000.00	0.00
36226434020CFG58ZZWM	ELECTRICAL CABLE	TECHNICAL SERVICES	20231124	0.00	1 500 000.00	0.00
36326472420MIC92ZZWM	WARD 10 PAVED ROADS(ZA MDELA)	TECHNICAL SERVICES	20230814	0.00	118 599.00	0.00
36326472420MIC92ZZWM	WARD 10 PAVED ROADS(ZA MDELA)	TECHNICAL SERVICES	20230814	0.00	533 806.00	0.00
36326472420MIF61ZZWM	METSIMAH OLO ROADS 5; 2.012KM	TECHNICAL SERVICES	20230814	0.00	80 111.00	0.00
36326472420MIF61ZZWM	METSIMAH OLO ROADS 5; 2.012KM	TECHNICAL SERVICES	20230814	0.00	468 132.00	0.00
36326472420MIG75ZZ01	GORTIN PAVED ROADS- WARD 1; 13	TECHNICAL SERVICES	20230814	12 500 000.00	0.00	533 806.00
3634228362FPRFLTZZWM	CONTR: MAINTENA NCE FLEET	TECHNICAL SERVICES	20231214	45 000.00	0.00	5 000.00
36342303330PRMRCZZHO	OC: LIC - VEHICLE LIC &	TECHNICAL SERVICES	20231214	3 570.00	5 000.00	0.00

	REGISTRATI ONS					
36352283600WWP68ZZW M	CONTR: MAINT OF BUILDINGS & FACILITIES	TECHNICAL SERVICES	20231116	2 513 700.00	1 500 000.00	0.00
36352323600WWP70ZZW M	INVENTORY - MATERIALS & SUPPLIES	TECHNICAL SERVICES	20231116	3 000 000.00	0.00	1 500 000.00
36356449420MIG92ZZWM	GORTIN TOILET	TECHNICAL SERVICES	20230814	0.00	9 574 014.00	0.00
36362283610WTP78ZZWM	CONTR: MAINTENA NCE OF EQUIPMEN T	TECHNICAL SERVICES	20231102	0.00	2 000 000.00	0.00
36362323600WTP78ZZWM	INVENTORY - MATERIALS & SUPPLIES	TECHNICAL SERVICES	20231102	2 418 790.00	0.00	2 000 000.00
36366446020MIG32ZZWM	WATER PIPES TO UPVC IN ZAMDELA	TECHNICAL SERVICES	20230814	0.00	60 946.00	0.00
36366623420MIG69ZZ09	ZAMDELA WARD 9 : GALVINISE D PIPES	TECHNICAL SERVICES	20230814	10 615 465.00	0.00	900 394.00
36366623420MIG69ZZ09	ZAMDELA WARD 9 : GALVINISE D PIPES	TECHNICAL SERVICES	20230814	10 615 465.00	0.00	80 111.00
36366623420MIG69ZZ09	ZAMDELA WARD 9 : GALVINISE D PIPES	TECHNICAL SERVICES	20230814	10 615 465.00	0.00	60 946.00
36366623420MIG69ZZ09	ZAMDELA WARD 9 : GALVINISE D PIPES	TECHNICAL SERVICES	20230814	10 615 465.00	0.00	9 574 014.00
36366625420MIG68ZZWM	UPGRADIN G OF WATER PUMP STATION	TECHNICAL SERVICES	20230814	12 294 920.00	0.00	468 132.00
36366625420MIG68ZZWM	UPGRADIN G OF WATER PUMP STATION	TECHNICAL SERVICES	20230814	12 294 920.00	0.00	264 778.00

36366625420MIG68ZZWM	UPGRADING OF WATER PUMP STATION	TECHNICAL SERVICES	20230814	12 294 920.00	0.00	118 599.00
36366627420MIG67ZZ20	THEMBA KUBHEKA WATER METERS	TECHNICAL SERVICES	20230814	0.00	264 778.00	0.00
37112305110PRMRCZZHO	OC: REG FEES NATIONAL	FINANCIAL SERVICES	20231128	15 000.00	2 000.00	0.00
37112305760PRMRCZZHO	OC: T&S DOM - ACCOMMODATION	FINANCIAL SERVICES	20231120	35 000.00	23 000.00	0.00
37112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	FINANCIAL SERVICES	20231027	125 000.00	0.00	5 000.00
37112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	FINANCIAL SERVICES	20231120	125 000.00	23 000.00	0.00
37112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	FINANCIAL SERVICES	20231120	125 000.00	0.00	23 000.00
37112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	FINANCIAL SERVICES	20231120	125 000.00	0.00	23 000.00
37112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	FINANCIAL SERVICES	20231128	125 000.00	0.00	2 000.00
37112305830PRMRCZZWM	OC: T&S DOM PUB TRP - AIR TRANSPORT	FINANCIAL SERVICES	20231027	0.00	5 000.00	0.00
37112305830PRMRCZZWM	OC: T&S DOM PUB TRP - AIR TRANSPORT	FINANCIAL SERVICES	20231129	0.00	20 000.00	0.00

37115530110ZZZZZZWWM	CONS STORES ZERO RATED ACC 001:OPEN BAL	FINANCIAL SERVICES	20231129	308 885.00	0.00	20 000.00
37212270300EQMRCZZHO	C&PS: B&A ACCOUNTA NTS & AUDITORS	FINANCIAL SERVICES	20231212	3 500 000.00	2 250 000.00	0.00
37212270340EQMRCZZHO	C&PS: B&A BUSINESS & FIN MANAGEM ENT	FINANCIAL SERVICES	20231212	2 975 000.00	0.00	2 250 000.00
38112305760PRMRCZZHO	OC: T&S DOM - ACCOMMO DATION	LED	20230926	30 000.00	8 300.00	0.00
38112305810PRMRCZZHO	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPR	LED	20231117	26 000.00	61 700.00	0.00
38112305830PRMRCZZWM	OC: T&S DOM PUB TRP - AIR TRANSPOR T	LED	20230926	0.00	10 000.00	0.00
38212270450PRMRCZZHO	C&PS: B&A VALUER & ASSESSORS	LED	20230926	280 000.00	0.00	8 300.00
38212270450PRMRCZZHO	C&PS: B&A VALUER & ASSESSORS	LED	20230926	280 000.00	0.00	10 000.00
38212270450PRMRCZZHO	C&PS: B&A VALUER & ASSESSORS	LED	20231117	280 000.00	0.00	30 000.00
38212270450PRMRCZZHO	C&PS: B&A VALUER & ASSESSORS	LED	20231117	280 000.00	0.00	31 700.00
				174 042 255.00	32 920 746.00	32 920 746.00

5.2 Monthly Budget Statement Financial Performance: Standard Classification

FS204 Metsimaholo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – Mid-year December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		241 458	248 532	248 532	501	127 267	124 266	3 001	2%	248 532
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		241 458	248 532	248 532	501	127 267	124 266	3 001	2%	248 532
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		250 742	274 143	274 143	218	110 000	137 072	(27 072)	-20%	274 143
Community and social services		8 697	728	728	2	914	364	550	151%	728
Sport and recreation		242	2 639	2 639	48	184	1 319	(1 135)	-86%	2 639
Public safety		3 861	4 944	4 944	122	446	2 472	(2 025)	-82%	4 944
Housing		237 943	265 833	265 833	46	108 456	132 917	(24 461)	-18%	265 833
Health		–	–	–	–	–	–	–		–
Economic and environmental services		45 965	29 301	29 301	29	10 909	14 650	(3 741)	-26%	29 301
Planning and development		3 130	4 298	4 298	29	1 424	2 149	(725)	-34%	4 298
Road transport		42 834	25 003	25 003	–	9 485	12 501	(3 016)	-24%	25 003
Environmental protection		–	–	–	–	–	–	–		–
Trading services		1 090 472	1 347 538	1 347 538	13 914	461 919	673 769	(211 850)	-31%	1 347 538
Energy sources		367 425	540 459	540 459	13 914	168 169	270 230	(102 061)	-38%	540 459
Water management		513 336	610 564	610 564	–	235 613	305 282	(69 669)	-23%	610 564
Waste water management		137 669	129 830	129 830	–	31 910	64 915	(33 005)	-51%	129 830
Waste management		72 041	66 684	66 684	–	26 226	33 342	(7 115)	-21%	66 684
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 628 637	1 899 514	1 899 514	14 663	710 095	949 757	(239 661)	-25%	1 899 514
Expenditure - Functional	-									
Governance and administration		249 195	216 305	216 496	29 396	148 414	108 250	40 165	37%	216 496
Executive and council		51 862	51 634	55 634	8 158	36 000	26 389	9 612	36%	55 634
Finance and administration		194 235	164 070	160 261	20 902	110 774	81 560	29 213	36%	160 261
Internal audit		3 098	601	601	336	1 640	300	1 340	446%	601
Community and public safety		168 815	192 810	192 756	12 432	77 988	96 392	(18 404)	-19%	192 756
Community and social services		4 797	7 414	7 324	444	2 630	3 676	(1 045)	-28%	7 324
Sport and recreation		33 318	42 744	42 744	2 630	16 621	21 372	(4 752)	-22%	42 744
Public safety		48 504	65 250	65 285	4 374	26 905	32 642	(5 738)	-18%	65 285
Housing		82 197	77 403	77 403	4 984	31 832	38 702	(6 869)	-18%	77 403
Health		–	–	–	–	–	–	–		–
Economic and environmental services		85 294	84 828	84 908	5 770	33 402	42 437	(9 036)	-21%	84 908
Planning and development		27 093	20 426	20 506	1 319	7 937	10 236	(2 298)	-22%	20 506
Road transport		58 201	64 403	64 403	4 452	25 464	32 202	(6 737)	-21%	64 403
Environmental protection		–	–	–	–	–	–	–		–
Trading services		1 075 367	1 230 777	1 230 580	58 540	387 272	615 290	(228 018)	-37%	1 230 580
Energy sources		421 463	551 002	550 805	34 790	233 874	275 402	(41 528)	-15%	550 805
Water management		495 637	492 748	492 748	14 028	92 147	246 374	(154 227)	-63%	492 748
Waste water management		68 995	108 972	108 972	5 823	34 824	54 486	(19 662)	-36%	108 972
Waste management		89 271	78 056	78 056	3 898	26 426	39 028	(12 601)	-32%	78 056
Other		3 763	6 162	6 162	274	1 825	3 081	(1 256)	-41%	6 162
Total Expenditure - Functional	3	1 582 434	1 730 883	1 730 903	106 413	648 901	865 450	(216 549)	-25%	1 730 903
Surplus/ (Deficit) for the year		46 202	168 631	168 611	(91 750)	61 194	84 307	(23 113)	-27%	168 611

5.3 Monthly Budget Statement Financial Performance: Municipal vote

FS204 Metsimaholo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – Mid-year December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue by Vote</u>	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Vote 02 - Municipal Manager		2 312	3 247	3 247	3	1 064	1 623	(559)	-34.5%	3 247
Vote 03 - Corporate Services		1 065	818	818	230	358	409	(51)	-12.4%	818
Vote 04 - Social Services		84 840	74 994	74 994	172	27 771	37 497	(9 726)	-25.9%	74 994
Vote 05 - Technical Services		1 061 265	1 305 857	1 305 857	13 914	445 178	652 928	(207 750)	-31.8%	1 305 857
Vote 06 - Financial Services		471 717	491 703	491 703	271	232 377	245 851	(13 475)	-5.5%	491 703
Vote 07 - Local Economic Development And Planning		7 438	22 895	22 895	72	3 348	11 448	(8 100)	-70.8%	22 895
Total Revenue by Vote	2	1 628 637	1 899 514	1 899 514	14 663	710 095	949 757	(239 661)	-25.2%	1 899 514
<u>Expenditure by Vote</u>	1									
Vote 01 - Executive & Council		44 172	48 259	48 259	3 664	23 843	24 130	(287)	-1.2%	48 259
Vote 02 - Municipal Manager		68 131	90 204	90 204	8 528	41 202	45 103	(3 901)	-8.6%	90 204
Vote 03 - Corporate Services		37 504	54 563	54 563	5 063	26 897	27 282	(385)	-1.4%	54 563
Vote 04 - Social Services		178 437	192 109	192 109	11 469	73 982	96 055	(22 073)	-23.0%	192 109
Vote 05 - Technical Services		1 067 351	1 139 244	1 139 244	60 645	396 642	569 623	(172 981)	-30.4%	1 139 244
Vote 06 - Financial Services		137 894	161 154	161 174	15 009	70 494	80 582	(10 088)	-12.5%	161 174
Vote 07 - Local Economic Development And Planning		48 946	45 349	45 349	2 035	15 842	22 675	(6 833)	-30.1%	45 349
Total Expenditure by Vote	2	1 582 434	1 730 883	1 730 903	106 413	648 901	865 450	(216 549)	-25.0%	1 730 903
Surplus/ (Deficit) for the year	2	46 202	168 631	168 611	(91 750)	61 194	84 307	(23 113)	-27.4%	168 611

5.4 Monthly Budget Statement - Financial Performance: (revenue and expenditure)

FS204 Metsimaholo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Mid-year December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		313 985	493 443	493 443	13 914	162 437	246 722	(84 285)	-34%	493 443
Service charges - Water		444 571	551 182	551 182	–	202 364	275 591	(73 227)	-27%	551 182
Service charges - Waste Water Management		64 627	85 615	85 615	–	29 493	42 807	(13 315)	-31%	85 615
Service charges - Waste management		52 466	43 671	43 671	–	22 655	21 835	819	4%	43 671
Sale of Goods and Rendering of Services		5 855	23 882	23 882	164	2 610	11 941	(9 331)	-78%	23 882
Agency services								–		
Interest								–		
Interest earned from Receivables		84 090	45 600	45 600	–	44 091	22 800	21 291	93%	45 600
Interest from Current and Non Current Assets		13 829	5 054	5 054	264	5 266	2 527			5 054
Dividends		133	100	100	–	–	50	(50)	-100%	100
Rent on Land								–		
Rental from Fixed Assets		6 515	6 919	6 919	47	2 946	3 459	(514)	-15%	6 919
Licence and permits								–		
Operational Revenue		159	290	290	29	37	145	(108)	-74%	290
Non-Exchange Revenue								–		
Property rates		211 327	234 276	234 276	–	95 278	117 138	(21 861)	-19%	234 276
Surcharges and Taxes								–		
Fines, penalties and forfeits		2 898	4 296	4 296	48	148	2 148	(2 001)		4 296
Licence and permits		7	111	111	1	1	55	(54)		111
Transfers and subsidies - Operational		252 168	283 025	283 025	196	119 420	141 512	(22 092)		283 025
Interest		16 149	9 841	9 841	–	8 766	4 920	3 846		9 841
Fuel Levy								–		
Operational Revenue		3 770	2 519	2 519	–	1 737	1 259	478	38%	2 519
Gains on disposal of Assets		411	–	–	–	–	–	–		–
Other Gains		11 127	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		1 484 086	1 789 824	1 789 824	14 663	697 248	894 912	(197 664)	-22%	1 789 824
Expenditure By Type	-									
Employee related costs		343 020	450 539	450 539	30 891	187 423	225 271	(37 848)	-17%	450 539
Remuneration of councillors		19 947	21 705	21 705	1 803	11 318	10 852	466	4%	21 705
Bulk purchases - electricity		338 622	403 671	403 671	25 956	182 370	201 835	(19 465)		403 671
Inventory consumed		211 938	247 040	243 032	2 383	10 756	122 467	(111 710)		243 032
Debt impairment		411 173	284 001	284 001	23 667	142 001	142 001	(0)	0%	284 001
Depreciation and amortisation		99 005	90 287	90 287	–	35 771	45 144	(9 373)	-21%	90 287
Interest		13 268	5 391	5 391	–	6	2 695	(2 689)	-100%	5 391
Contracted services		75 438	121 356	123 917	14 495	46 240	61 386	(15 146)	-25%	123 917
Transfers and subsidies		257	379	404	–	184	213	(29)	-14%	404
Irrecoverable debts written off		6 549	11 244	11 244	–	2 112	5 622	(3 510)		11 244
Operational costs		47 630	61 631	63 072	7 218	30 719	31 143	(424)	-1%	63 072
Losses on Disposal of Assets		15 030	–	–	–	–	–	–		–
Other Losses		555	33 640	33 640	–	–	16 820	(16 820)		33 640
Total Expenditure		1 582 434	1 730 883	1 730 903	106 413	648 901	865 450	(216 549)	-25%	1 730 903
Surplus/(Deficit)		(98 348)	58 941	58 921	(91 750)	48 347	29 462	18 885	0	58 921
Transfers and subsidies - capital (monetary allocations)		101 507	100 690	100 690	–	12 847	50 345	(37 498)	(0)	100 690
Transfers and subsidies - capital (in-kind)		43 043	9 000	9 000	–	–	4 500	(4 500)	(0)	9 000

Surplus/(Deficit) after capital transfers & contributions		46 202	168 631	168 611	(91 750)	61 194	84 307			168 611
Income Tax										
Surplus/(Deficit) after income tax		46 202	168 631	168 611	(91 750)	61 194	84 307			168 611
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		46 202	168 631	168 611	(91 750)	61 194	84 307			168 611
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		46 202	168 631	168 611	(91 750)	61 194	84 307			168 611

5.5 Monthly Budget Statement - Capital Expenditure: (municipal vote, standard classification and funding)

FS204 Metsimaholo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – Mid-year December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		535	100	100	–	–	50	(50)	-100%	100
Vote 02 - Municipal Manager		556	5 330	5 330	–	214	2 665	(2 451)	-92%	5 330
Vote 03 - Corporate Services		–	3 500	3 500	13	32	1 750	(1 718)	-98%	3 500
Vote 04 - Social Services		4 478	29 556	30 457	–	781	15 187	(14 406)	-95%	30 457
Vote 05 - Technical Services		133 406	169 490	168 590	14 575	27 965	84 336	(56 371)	-67%	168 590
Vote 06 - Financial Services		–	272	272	–	–	136	(136)	-100%	272
Vote 07 - Local Economic Development And Planning		–	544	544	–	–	272	(272)	-100%	544
Total Capital Multi-year expenditure	4,7	138 974	208 792	208 792	14 589	28 993	104 396	(75 403)	-72%	208 792
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		–	–	–	–	67	–	67	#DIV/0!	–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	–	–	–	–	–	–		–
Vote 04 - Social Services		–	–	–	–	–	–	–		–
Vote 05 - Technical Services		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Local Economic Development And Planning		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	67	–	67	#DIV/0!	–
Total Capital Expenditure		138 974	208 792	208 792	14 589	29 060	104 396	(75 336)	-72%	208 792
Capital Expenditure - Functional Classification										
Governance and administration		974	12 702	12 702	13	314	6 351	(6 037)	-95%	12 702
Executive and council		535	100	100	–	67	50	17	34%	100
Finance and administration		439	12 602	12 602	13	247	6 301	(6 054)	-96%	12 602
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		4 401	8 170	9 070	–	781	4 494	(3 713)	-83%	9 070
Community and social services		4 092	–	900	–	781	409	372	91%	900
Sport and recreation		–	5 027	5 027	–	–	2 514	(2 514)	-100%	5 027
Public safety		309	2 599	2 599	–	–	1 300	(1 300)	-100%	2 599
Housing		–	544	544	–	–	272	(272)	-100%	544
Health		–	–	–	–	–	–	–		–
Economic and environmental services		25 147	60 824	61 491	4 315	12 641	30 715	(18 074)	-59%	61 491
Planning and development		117	–	–	–	–	–	–		–
Road transport		25 030	60 824	61 491	4 315	12 641	30 715	(18 074)	-59%	61 491
Environmental protection		–	–	–	–	–	–	–		–
Trading services		108 453	127 096	125 529	10 260	15 324	62 836	(47 512)	-76%	125 529
Energy sources		35 359	46 824	46 824	3 614	7 719	23 412	(15 693)	-67%	46 824
Water management		19 676	33 682	22 541	6 646	7 308	11 777	(4 469)	-38%	22 541
Waste water management		53 342	24 661	34 235	–	297	16 682	(16 385)	-98%	34 235
Waste management		77	21 930	21 930	–	–	10 965	(10 965)	-100%	21 930
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	138 974	208 792	208 792	14 589	29 060	104 396	(75 336)	-72%	208 792

Funded by:										
National Government		136 353	109 690	109 690	14 575	28 662	54 845	(26 183)	-48%	109 690
Provincial Government								-		
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		136 353	109 690	109 690	14 575	28 662	54 845	(26 183)	-48%	109 690
Borrowing	6	-	38 172	38 172	-	-	19 086	(19 086)	-100%	38 172
Internally generated funds		2 622	60 930	60 930	13	398	30 465	(30 067)	-99%	60 930
Total Capital Funding		138 974	208 792	208 792	14 589	29 060	104 396	(75 336)	-72%	208 792

Projects and items on the Capital budget must be revised with the Adjustment Budget, taken into account the cash position of the municipality.

5.6 Monthly Budget Statement – Financial Position

FS204 Metsimaholo - Table C6 Monthly Budget Statement - Financial Position – Mid-year December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 526 430	133 999	133 999	(40 326)	133 999
Trade and other receivables from exchange transactions		131 486	311 360	311 360	215 436	311 360
Receivables from non-exchange transactions		35 233	(45 499)	(45 499)	33 620	(45 499)
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 669	1 347	1 327	92 545	1 327
VAT		981 278	742 867	742 867	1 024 141	742 867
Other current assets		8 151	13 808	13 808	8 510	13 808
Total current assets		2 684 247	1 157 882	1 157 862	1 333 927	1 157 862
Non current assets						
Investments		–	–	–	–	–
Investment property		241 036	237 169	237 169	240 605	237 169
Property, plant and equipment		1 391 227	1 768 180	1 768 180	1 385 628	1 768 180
Biological assets						
Living and non-living resources						
Heritage assets		4 429	4 428	4 428	4 429	4 428
Intangible assets		3 510	(3 836)	(3 836)	2 829	(3 836)
Trade and other receivables from exchange transactions		45	45	45	45	45
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		1 640 248	2 005 987	2 005 987	1 633 536	2 005 987
TOTAL ASSETS		4 324 495	3 163 868	3 163 848	2 967 463	3 163 848
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(0)	4 477	4 477	(0)	4 477
Consumer deposits		29 271	28 105	28 105	29 866	28 105
Trade and other payables from exchange transactions		268 781	313 705	313 705	194 544	313 705
Trade and other payables from non-exchange transactions		6 902	–	–	31 840	–
Provision		89 687	1 156	1 156	89 687	1 156
VAT		818 962	764 912	764 912	888 622	764 912
Other current liabilities		2 132	3 200	3 200	2 132	3 200
Total current liabilities		1 215 736	1 115 556	1 115 556	1 236 690	1 115 556
Non current liabilities						
Financial liabilities		–	112 974	112 974	–	112 974
Provision		60 688	172 503	172 503	60 688	172 503
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		60 688	285 477	285 477	60 688	285 477
TOTAL LIABILITIES		1 276 424	1 401 033	1 401 033	1 297 379	1 401 033
NET ASSETS	2	3 048 071	1 762 836	1 762 816	1 670 084	1 762 816
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 654 361	1 594 205	1 594 205	1 781 835	1 594 205
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 654 361	1 594 205	1 594 205	1 781 835	1 594 205

The year to date does not take into account the opening balances, but only reflects the net movement for the period.

5.7 Monthly Budget Statement – Cash Flow

FS204 Metsimaholo - Table C7 Monthly Budget Statement - Cash Flow - Mid-year December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 668	159 943	159 943	–	57 621	79 972	(22 351)	-28%	159 943
Service charges		505 666	969 247	969 247	–	225 763	484 624	(258 860)	-53%	969 247
Other revenue		1 078 557	32 550	32 550	–	307 180	16 275	290 906	1787%	32 550
Transfers and Subsidies - Operational		126 658	282 025	282 025	–	140 387	141 013	(626)	0%	282 025
Transfers and Subsidies - Capital		95 857	85 497	85 497	–	13 780	42 748	(28 968)	-68%	85 497
Interest		3 564	–	–	–	5 002	–	5 002	#DIV/0!	–
Dividends		133	100	100	–	–	50	(50)	-100%	100
Payments										
Suppliers and employees		(1 885 823)	(1 151 663)	(1 151 663)	–	(794 228)	(575 831)	218 397	-38%	(1 151 663)
Interest		–	(17 217)	(17 217)	–	–	(8 608)	(8 608)	100%	(17 217)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		53 280	360 482	360 482	–	(44 494)	180 241	224 735	125%	360 482
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		45	45	45	–	45	23	23	100%	45
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(138 974)	(183 237)	(183 237)	–	(14 471)	(91 618)	(77 147)	84%	(183 237)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(138 929)	(183 192)	(183 192)	–	(14 426)	(91 596)	(77 170)	84%	(183 192)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	44 000	44 000	–	–	22 000	(22 000)	-100%	44 000
Increase (decrease) in consumer deposits		–	–	–	–	497	–	497	#DIV/0!	–
Payments										
Repayment of borrowing		(38)	(4 053)	(4 053)	–	–	(2 026)	(2 026)	100%	(4 053)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(38)	39 947	39 947	–	497	19 974	19 476	98%	39 947
NET INCREASE/ (DECREASE) IN CASH HELD		(85 687)	217 238	217 238	–	(58 423)	108 619			217 238
Cash/cash equivalents at beginning:		117 479	100 318	100 318	(143 847)	163 391	100 318			163 391
Cash/cash equivalents at month/year end:		31 792	317 556	317 556		104 968	208 937			380 629

Supporting Documentation

6. Debtors' analysis

FS204 Metsimaholo - Supporting Table SC3 Monthly Budget Statement - aged debtors – Mid-year December

Description	NT Code	Budget Year 2023/24											
		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	104 197	35 933	37 266	34 100	33 216	28 245	182 351	1 432 378	1 887 685	1 710 290	162	11 602
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 320	7 927	6 293	5 549	6 664	5 180	19 561	92 954	168 448	129 908	115	4 655
Receivables from Non-exchange Transactions - Property Rates	1400	25 716	7 465	6 801	6 585	8 594	5 926	23 340	174 575	259 002	219 020	295	4 513
Receivables from Exchange Transactions - Waste Water Management	1500	10 344	2 379	2 098	2 196	2 070	2 855	11 737	64 362	98 042	83 221	25	1 873
Receivables from Exchange Transactions - Waste Management	1600	8 559	3 560	3 277	3 362	3 342	10 575	13 580	99 591	145 846	130 450	34	941
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	22 393	10 843	10 678	10 577	10 322	12 326	50 262	295 747	423 148	379 234	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	5 299	1 528	1 405	1 243	603	976	7 976	134 487	153 518	145 285	–	–
Total By Income Source	2000	200 827	69 635	67 819	63 611	64 811	66 084	308 807	2 294 095	3 135 689	2 797 408	631	23 583
2022/23 - totals only		#####	60988015	58404010	53523379	50125976	53351125	#####	#####	2 635 573	2 339 269	521793	22821841
Debtors Age Analysis By Customer Group													
Organs of State	2200	13 741	6 782	5 033	4 778	6 419	3 203	17 121	46 394	103 470	77 915	–	–
Commercial	2300	63 006	11 347	8 950	5 169	5 146	5 044	39 665	153 923	292 249	208 946	–	–
Households	2400	124 080	51 506	53 836	53 664	53 247	57 836	252 021	2 093 779	2 739 970	2 510 547	631	23 583
Other	2500									–	–		
Total By Customer Group	2600	200 827	69 635	67 819	63 611	64 811	66 084	308 807	2 294 095	3 135 689	2 797 408	631	23 583

Consumer debts of R2.1 million was written off in terms of the Credit Control and Debt Collection Policy during the 6 months ended December 2023

1. Creditors' analysis

FS204 Metsimaholo - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-year December

Description R thousands	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200	587	1 686	1 909	722	44 007	-	-	-	48 913
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	8 136	1 554	1 459	4 041	-	-	-	-	15 190
Auditor General	0800	1 292	-	-	-	-	-	-	-	1 292
Other	0900									-
Total By Customer Type	1000	10 015	3 240	3 368	4 763	44 007	-	-	-	65 394

Trade creditors include commitments

The amount becomes payable when the work is completed or when the service is delivered.

2. Investment portfolio analyses

FS204 Metsimaholo - Supporting Table SC6 Monthly Budget Statement - investment portfolio - Mid-year December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA			CALL		V	7.65	3 533		(8)	20	15 533
NEDBANK			CALL		V	6.75	7 595				7 595
FNB			CALL		V	5.25	2 101				2 101
STANDARD			CALL		V	5.5	16 553		(40)	26	2 353
INVESTEC			CALL		V	5.35	28 622				28 622
FNB			48 hour notice				10 000			10	20 000
STANDARD			48 hour notice		F	6.3	1 613			20 000	21 613
NEDBANK			24 hour notice		F	7.3	5 000			20	25 000
STANDARD			32days		F	7.3	-				-
FNB			32days		F	7.3	-				-
INVESTEC			32DAYS		F	6.1	11 000				11 000
Municipality sub-total							86 017	-	-48 000	95 800	133 817
TOTAL INVESTMENTS AND INTEREST	2						86 017	-	-48 000	95 800	133 817

3. Allocation and grant receipts and expenditure

FS204 Metsimaholo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-year December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		251 316	282 525	282 525	–	119 132	141 262	(22 131)	-15.7%	282 525
Equitable Share		246 748	276 178	276 178	–	115 074	138 089	(23 015)	-16.7%	276 178
Expanded Public Works Programme Integrated Grant		1 531	950	950	–	237	475	(238)	-50.1%	950
Local Government Financial Management Grant		950	2 750	2 750	–	2 806	1 375	1 431	104.1%	2 750
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		2 087	2 647	2 647	–	1 015	1 323	(308)	-23.3%	2 647
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		851	500	500	196	289	250	39	15.5%	500
Local Government Water and Related Service SETA		851	500	500	196	289	250	39	15.5%	500
Unspecified		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	252 168	283 025	283 025	196	119 420	141 512	(22 092)	-15.6%	283 025
Capital Transfers and Grants										
National Government:		101 507	100 690	100 690	–	12 847	50 345	(37 498)	-74.5%	100 690
Integrated National Electrification Programme Grant		35 631	29 780	29 780	–	1 491	14 890	(13 399)	-90.0%	29 780
Municipal Infrastructure Grant		48 693	50 293	50 293	–	10 595	25 146	(14 551)	-57.9%	50 293
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		17 183	20 617	20 617	–	761	10 308	(9 548)	-92.6%	20 617
Provincial Government:		–	–	–	–	–	–	–		–
Infrastructure Grant		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		43 043	9 000	9 000	–	–	4 500	(4 500)	-100.0%	9 000
[insert description]		43 043	9 000	9 000	–	–	4 500	(4 500)	-100.0%	9 000
Production		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	144 550	109 690	109 690	–	12 847	54 845	(41 998)	-76.6%	109 690
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	396 718	392 715	392 715	196	132 268	196 357	(64 090)	-32.6%	392 715

FS204 Metsimaholo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-year December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
-										
Operating expenditure of Transfers and Grants										
National Government:		135 070	191 798	191 798	20 990	88 060	95 899	(7 839)	-8.2%	191 798
Equitable Share		130 082	185 068	185 068	20 106	85 411	92 534	(7 124)	-7.7%	185 068
Expanded Public Works Programme Integrated Grant		1 555	1 605	1 605	58	401	803	(402)	-50.1%	1 605
Local Government Financial Management Grant		1 238	2 372	2 372	610	673	1 186	(513)	-43.3%	2 372
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		2 195	2 753	2 753	216	1 576	1 376	200	14.5%	2 753
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	150	150	-	-	75	(75)	-100.0%	150
Specify (Add grant description)		-	150	150	-	-	75	(75)	-100.0%	150
Other grant providers:		261	474	474	-	-	237	(237)	-100.0%	474
Local Government Water and Related Service SETA		261	474	474	-	-	237	(237)	-100.0%	474
Unspecified		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		135 331	192 422	192 422	20 990	88 060	96 211	(8 151)	-8.5%	192 422
Capital expenditure of Transfers and Grants										
National Government:		136 353	109 690	109 690	14 575	28 662	54 845	(26 183)	-47.7%	109 690
Integrated National Electrification Programme Grant		34 299	29 780	29 780	3 614	7 635	14 890	(7 255)	-48.7%	29 780
Municipal Infrastructure Grant		46 693	50 293	50 293	7 275	16 679	25 147	(8 467)	-33.7%	50 293
Regional Bulk Infrastructure Grant		41 409	9 000	9 000	-	-	4 500	(4 500)	-100.0%	9 000
Water Services Infrastructure Grant		13 951	20 617	20 617	3 686	4 348	10 309	(5 961)	-57.8%	20 617
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Buildings and Construction		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Human Settlement Re-development Programme		-	-	-	-	-	-	-		-
Production		-	-	-	-	-	-	-		-
South Africa Sport Commission		-	-	-	-	-	-	-		-
South Africa Tourism		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		136 353	109 690	109 690	14 575	28 662	54 845	(26 183)	-47.7%	109 690
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		271 684	302 112	302 112	35 565	116 722	151 057	(34 334)	-22.7%	302 112

4. Councillor allowance and employee benefit

FS204 Metsimaholo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-year December[illegible]

Scarcity								–		
Acting and post related allowance		2 422	3 897	4 057	160	1 334	2 029	(695)	-34%	4 057
In kind benefits								–		
Sub Total - Other Municipal Staff		335 563	437 407	437 457	30 353	182 709	218 717	(36 008)	-16%	437 457
% increase	4		30.3%	30.4%						30.4%
Total Parent Municipality		362 968	472 244	472 244	32 694	198 742	236 124	(37 382)	-16%	472 244
Unpaid salary, allowances & benefits in arrears:			30.1%	30.1%						30.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		362 968	472 244	472 244	32 694	198 742	236 124	(37 382)	-16%	472 244
% increase	4		30.1%	30.1%						30.1%
TOTAL MANAGERS AND STAFF		343 020	450 539	450 539	30 891	187 423	225 271	(37 848)	-17%	450 539

11. Material variances to the Service Delivery and Budget Implementation Plan

11.1 Actual revenue must be at least at 50% of the budget and expenditure

If there is no budget amount on revenue, it means that revenue was received that was not anticipated.

Revenue less than 50% by the end of December 2023

Vote number	Description	Budget	Curr Mth Exp	YTD Movement	Unspent Bud	Perc
	MUNICIPAL MANAGER					
12001040530000000000	PENALTIES: TENDER WITHDRAWAL	-600 000.00	-3 000.00	-48 850.00	-551 150.00	8.14
12001178970000000000	TS_O_M_NG_MIG GRANT	-2 647 000.00	0.00	-1 015 220.46	-1 631 779.54	38.35
	CORPORATE SERVICES					
13001385170000000000	STAFF RECOVERIES	-260 000.00	-29 314.08	-37 241.44	-222 758.56	14.32
	SOCIAL SERVICES					
14001040080000000000	FINES: TRAFFIC - COURT FINES	-1 500 000.00	0.00	-23 790.00	-1 476 210.00	1.58
14001040100000000000	FINES: TRAFFIC - MUNICIPAL	-2 196 240.00	-45 050.00	-74 910.00	-2 121 330.00	3.41
14001060110000000000	TRADING	-110 880.00	-615.00	-1 230.00	-109 650.00	1.10
14001178910000000000	TS_O_M_NG_EPWP GRANT	-950 000.00	0.00	-236 884.13	-713 115.87	24.93
14001179100000000000	TS_O_M_NRF_EQUITABLE SHARE	-19 062 850.00	0.00	0.00	-19 062 850.00	0.00
14001322010000000000	WASTE MANGEMENT: DISPOSAL FACILITIES	-656 020.00	0.00	-150 843.86	-505 176.14	22.99
14001425810000000000	TRAFFIC CONTROL	-817 230.00	-76 281.88	-346 387.45	-470 842.55	42.38
15001258940000000000	TS_C_M_NG_MIG GRANT	-2 382 615.00	0.00	-768 107.23	-1 614 507.77	32.23
15001400880000000000	N-M-R PPE: S/LINE-COMMUNITY ASSETS	-146 710.00	0.00	-4 946.96	-141 763.04	3.37
15001401100000000000	N-M-R PPE: AD HOC-OTHER ASSETS	-10 000.00	-928.70	-4 038.22	-5 961.78	40.38
15001420610000000000	CEMETERY & BURIAL	-587 000.00	-2 344.40	-140 900.95	-446 099.05	24.00
	TECHNICAL SERVICES					
16001050200000000000	SERV CHG NON-EXCHA WASTE/W MNG AVAIL CHG	-24 890.00	0.00	-9 804.57	-15 085.43	39.39
16001050250000000000	SERV CHG NON-EXCHANGE WATER AVAIL CHG	-1 441 740.00	0.00	-599 536.20	-842 203.80	41.58
16001179100000000000	TS_O_M_NRF_EQUITABLE SHARE	-27 378 060.00	0.00	0.00	-27 378 060.00	0.00
16001219400000000000	PRIV ENT: SUBS N-FIN ENTPR - PRODUCTION	-9 000 000.00	0.00	0.00	-9 000 000.00	0.00

16001258910000000000	TS_C_M_NG_INEP GRANT	-29 780 000.00	0.00	-1 491 168.79	-28 288 831.21	5.00
16001258940000000000	TS_C_M_NG_MIG GRANT	-47 910 385.00	0.00	-9 827 286.86	-38 083 098.14	20.51
16001259030000000000	TS_C_M_NG_WSIG GRANT	-20 617 000.00	0.00	-760 780.44	-19 856 219.56	3.69
16001321030000000000	ELEC: CONNEC NEW FEES NON-GOVERN HOUSING	-500 000.00	-8 965.29	-202 892.90	-297 107.10	40.57
16001321080000000000	ELEC: METER READING FEES	-42 000.00	0.00	-12 784.49	-29 215.51	30.43
16001321120000000000	ELEC SALES: COMMERC CONVEN SINGLE PHASE	-91 170 984.00	0.00	-17 734 464.14	-73 436 519.86	19.45
16001321160000000000	ELEC SALES: DOMESTI LOW HOME LIGHT 1 60A	-28 798 283.00	0.00	-12 653 728.64	-16 144 554.36	43.93
16001321190000000000	ELEC SALES: DOMESTIC LOW: PREPAID	-202 246 120.00	-13 904 512.29	-92 121 570.93	-110 124 549.07	45.54
16001321260000000000	ELEC SALES: INDUSTRIAL 400 VOLTS (LOW)	-121 226 485.00	0.00	-21 905 602.37	-99 320 882.63	18.06
16001321270000000000	ELEC SALES: INDUSTRI 11 000 VOLTS (HIGH)	-3 553 463.00	0.00	-836 031.61	-2 717 431.39	23.52
16001321310000000000	ELEC SALES: SPORT/CHURCH/HOLIDAY/OLD-AGE	-21 379 235.00	0.00	-3 592 941.30	-17 786 293.70	16.80
16001321380000000000	ELEC: AVAILABILITY CHARGES	-13 399 570.00	0.00	-6 296 898.06	-7 102 671.94	46.99
16001323020000000000	WASTE WATER MANG: SANITATION CHARGES	-30 718 780.00	0.00	-9 724 094.57	-20 994 685.43	31.65
16001323050000000000	WASTE WATER MANG: INDUSTRIAL WASTE WATER	-49 936 540.00	0.00	-16 988 007.00	-32 948 533.00	34.01
16001324000000000000	WATER: CONNECTION/RECONNECTION	-230 000.00	0.00	-44 044.06	-185 955.94	19.14
16001324010000000000	WATER: METER READING FEES	-180 000.00	0.00	-30 913.04	-149 086.96	17.17
16001324020000000000	WATER: SALE - CONVENTIONAL	-230 966 000.00	0.00	-104 047 296.44	-126 918 703.56	45.04
16001324060000000000	WATER: INDUSTRIAL WATER	-309 726 050.00	0.00	-93 521 010.57	-216 205 039.43	30.19
16001324070000000000	WATER: AVAILABILITY CHARGES	-10 079 870.00	0.00	-4 721 012.18	-5 358 857.82	46.83
16001424540000000000	PLAN & DEV: BUILDING PLAN APPROVAL	-3 000.00	0.00	0.00	-3 000.00	0.00

16001424570000000000	PLAN & DEV: DRAINAGE FEES	-10 000.00	0.00	-2 826.20	-7 173.80	28.26
	FINANCIAL SERVICES					
17001020300000000000	BUSINESS & COMMERCIAL PROPERTIES	-45 810 860.00	0.00	-17 753 921.42	-28 056 938.58	38.75
17001022400000000000	INDUSTRIAL PROPERTIES	-51 331 920.00	0.00	-21 214 660.53	-30 117 259.47	41.32
17001025110000000000	RESIDENTIAL PROPERTIES: VACANT LAND	-39 589 610.00	0.00	-1 123 307.49	-38 466 302.51	2.83
17001025440000000000	SMALL HOLDINGS: RESIDENTIAL PURPOSES	-896 670.00	0.00	-370 085.55	-526 584.45	41.27
17001423310000000000	LEGAL FEES	-5 200 000.00	0.00	-1 317 582.82	-3 882 417.18	25.33
17001424560000000000	PLAN & DEV: CLEARANCE CERTIFICATES	-473 000.00	0.00	-162 311.88	-310 688.12	34.31
17001425520000000000	SALE OF: VALUATION ROLLS	-10 000.00	0.00	0.00	-10 000.00	0.00
17001426300000000000	VALUATION SERVICES	-1 500.00	0.00	-244.35	-1 255.65	16.29
	LED					
18001400590000000000	N-M-R BIOLOG - AD HOC RENTALS	-662 250.00	0.00	-165 940.13	-496 309.87	25.05
18001401100000000000	N-M-R PPE: AD HOC-OTHER ASSETS	-6 100 000.00	-46 103.52	-2 770 963.35	-3 329 036.65	45.42
18001420080000000000	ADVERTISEMENTS	-470 000.00	0.00	-172 623.16	-297 376.84	36.72
18001424550000000000	PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-430 000.00	-14 701.24	-136 965.63	-293 034.37	31.85
18001424610000000000	PLAN & DEV: TOWN PLANNING & SERVITUDES	-151 000.00	-10 993.61	-50 347.72	-100 652.28	33.34
18001425430000000000	SALE OF: AGRIC PROD - ASSET < CAP THRESH	-15 081 940.00	0.00	-50 692.16	-15 031 247.84	0.33

Expenditure more than 50% by the end of December 2023

Vote number	Description	Budget	Curr Mth Exp	YTD Movement	Unspent Bud	Perc
	COUNCILLORS					
11002110340000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	3 443 250.00	291 067.62	1 810 880.22	1 632 369.78	52.59
11002110380000000000	MS: OVERTIME - STRUCTURED	613 450.00	74 933.36	341 510.98	271 939.02	55.67
11002110560000000000	MS: SRB - STANDBY ALLOWANCE	131 810.00	13 288.92	73 778.83	58 031.17	55.97
11002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	1 010.00	273.12	1 718.38	-708.38	170.13
11002130200000000000	MS: SOC CONTR - MEDICAL	416 760.00	79 253.94	487 552.44	-70 792.44	116.98
11002130300000000000	MS: SOC CONTR - PENSION	1 578 370.00	134 164.56	920 808.08	657 561.92	58.33
11002210010000000000	SPEAKER: OFFICE-BEARER ALLOWANCE	591 850.00	49 129.37	322 968.23	268 881.77	54.56
11002211600000000000	OTH COUNCIL: BASIC SALARY	7 804 660.00	1 079 025.28	6 178 549.90	1 626 110.10	79.16
11002301600000000000	OC: ENTERTAINMENT - EXEC MAYOR	6 100.00	0.00	3 427.00	2 673.00	56.18
11002302460000000000	OC: INSUR UNDER - PREMIUMS	15 750.00	0.00	10 322.36	5 427.64	65.53
11002303330000000000	OC: LIC - VEHICLE LIC & REGISTRATIONS	2 810.00	852.00	2 226.00	584.00	79.21
1100232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	152 650.00	20 473.10	79 679.26	72 970.74	52.19
11002323600000000000	INVENTORY - MATERIALS & SUPPLIES	249 190.00	0.00	199 079.25	50 110.75	79.89
11002599400000000000	HH SSP SOC ASS: SOCIAL RELIEF	70 000.00	0.00	60 000.00	10 000.00	85.71
	MUNICIPAL MANAGER					
12002110220000000000	MS: ALL - CELLULAR & TELEPHONE	293 360.00	25 521.49	157 618.18	135 741.82	53.72
12002110440000000000	MS: SRB - ACTING ALLOWANCE	534 210.00	42 758.54	332 797.74	201 412.26	62.29
12002110460000000000	MS: SRB - ANNUAL BONUS	1 490 180.00	178 278.97	773 276.04	716 903.96	51.89
12002110500000000000	MS: SRB - LONG SERVICE AWARD	106 940.00	0.00	97 147.69	9 792.31	90.84
12002110560000000000	MS: SRB - STANDBY ALLOWANCE	77 530.00	14 704.80	117 916.85	-40 386.85	152.09
12002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	3 420.00	295.88	1 752.52	1 667.48	51.24
12002265170000000000	OS: PRINTING SERVICES	124 570.00	0.00	77 500.00	47 070.00	62.21
12002270420000000000	C&PS: B&A RESEARCH & ADVISORY	3 141 316.00	44 500.00	2 192 479.85	948 836.15	69.79
12002270460000000000	C&PS: B&A FORENSIC INVESTIGATORS	5 438 684.00	3 996 898.54	4 959 663.54	479 020.46	91.19

12002300120000000000	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	286 880.00	0.00	173 981.00	112 899.00	60.64
12002301780000000000	OC: EXT COM SERV PROV - S/WARE LICENCES	3 000 000.00	321 927.48	2 005 591.27	994 408.73	66.85
12002301810000000000	OC: EXT COM SERV PROV - SYS DEVELOPMENT	2 750 000.00	240 296.00	1 516 351.54	1 233 648.46	55.14
12002302460000000000	OC: INSUR UNDER - PREMIUMS	113 760.00	0.00	74 556.96	39 203.04	65.53
12002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	231 300.00	18 588.17	131 443.53	99 856.47	56.82
12002305830000000000	OC: T&S DOM PUB TRP - AIR TRANSPORT	50 000.00	9 969.21	29 902.21	20 097.79	59.80
	CORPORATE SERVICES					
13002110340000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	2 462 220.00	217 766.11	1 376 392.67	1 085 827.33	55.90
13002110380000000000	MS: OVERTIME - STRUCTURED	197 130.00	53 852.27	200 522.43	-3 392.43	101.72
13002110440000000000	MS: SRB - ACTING ALLOWANCE	278 940.00	0.00	222 530.07	56 409.93	79.77
13002110500000000000	MS: SRB - LONG SERVICE AWARD	126 490.00	0.00	85 612.09	40 877.91	67.68
13002110560000000000	MS: SRB - STANDBY ALLOWANCE	50 730.00	7 820.28	46 258.25	4 471.75	91.18
13002273340000000000	C&PS: LEGAL COST ADVICE & LITIGATION	5 000 000.00	1 451 458.70	3 937 976.47	1 062 023.53	78.75
13002301170000000000	OC: COMM - PHONE FAX TELEGRAPH & TELEX	1 100 000.00	152 770.90	703 178.34	396 821.66	63.92
13002301620000000000	OC: ENTERTAINMENT - SENIOR MANAGEMENT	14 000.00	0.00	12 210.00	1 790.00	87.21
13002302460000000000	OC: INSUR UNDER - PREMIUMS	97 380.00	0.00	63 821.70	33 558.30	65.53
13002303330000000000	OC: LIC - VEHICLE LIC & REGISTRATIONS	2 200.00	0.00	1 440.00	760.00	65.45
13002304520000000000	OC: PROFESSIONAL BODIES M/SHIP & SUBS	4 893 700.00	800 000.00	4 871 187.13	22 512.87	99.53
13002305760000000000	OC: T&S DOM - ACCOMMODATION	123 000.00	1 340.00	71 505.64	51 494.36	58.13
13002305770000000000	OC: T&S DOM - DAILY ALLOWANCE	10 000.00	1 932.00	9 338.00	662.00	93.38
13002306620000000000	OC: WORKMEN'S COMPENSATION FUND	1 575 000.00	0.00	1 279 512.37	295 487.63	81.23
	SOCIAL SERVICES					
14002051430000000000	SM D02: SOC CONTR: UIF	2 100.00	177.12	1 062.72	1 037.28	50.60
14002110220000000000	MS: ALL - CELLULAR & TELEPHONE	409 690.00	35 469.52	209 544.94	200 145.06	51.14
14002110320000000000	MS: ALL - LEAVE PAY	246 270.00	81 232.49	292 451.54	-46 181.54	118.75
14002110400000000000	MS: PAYMENTS - SHIFT ADD REMUNERATION	5 101 530.00	426 713.83	2 593 838.73	2 507 691.27	50.84
14002110460000000000	MS: SRB - ANNUAL BONUS	3 553 750.00	88 590.00	1 815 048.21	1 738 701.79	51.07

14002130300000000000	MS: SOC CONTR - PENSION	7 665 240.00	674 183.19	3 908 355.70	3 756 884.30	50.98
14002283610000000000	CONTR: MAINTENANCE OF EQUIPMENT	572 460.00	0.00	375 865.94	196 594.06	65.65
14002302460000000000	OC: INSUR UNDER - PREMIUMS	255 050.00	0.00	167 156.76	87 893.24	65.53
14002305110000000000	OC: REG FEES NATIONAL	43 000.00	0.00	21 950.00	21 050.00	51.04
14002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	741 680.00	59 993.86	385 404.20	356 275.80	51.96
14002305800000000000	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	87 500.00	14 932.16	72 216.55	15 283.45	82.53
1400232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	3 100 540.00	214 499.00	1 749 145.54	1 351 394.46	56.41
14002305760000000000	OC: T&S DOM - ACCOMMODATION	95 700.00	30 650.00	89 238.39	6 461.61	93.24
14002305770000000000	OC: T&S DOM - DAILY ALLOWANCE	15 200.00	5 635.00	14 329.00	871.00	94.26
15002110320000000000	MS: ALL - LEAVE PAY	63 250.00	25 552.52	101 854.13	-38 604.13	161.03
15002110380000000000	MS: OVERTIME - STRUCTURED	1 280 090.00	184 194.40	808 000.47	472 089.53	63.12
15002110460000000000	MS: SRB - ANNUAL BONUS	1 768 460.00	17 041.21	907 279.05	861 180.95	51.30
15002110560000000000	MS: SRB - STANDBY ALLOWANCE	112 330.00	13 014.64	78 208.22	34 121.78	69.62
15002302460000000000	OC: INSUR UNDER - PREMIUMS	293 980.00	0.00	192 671.02	101 308.98	65.53
1500232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	500 000.00	77 553.40	434 758.34	65 241.66	86.95
1500232360F000000000	INVENTORY - MATERIALS & SUPPLIES FLEET	317 000.00	0.00	185 973.45	131 026.55	58.66
	TECHNICAL SERVICES					
16002110320000000000	MS: ALL - LEAVE PAY	591 410.00	28 152.94	404 585.64	186 824.36	68.41
16002110380000000000	MS: OVERTIME - STRUCTURED	11 997 300.00	1 536 386.13	8 739 531.52	3 257 768.48	72.84
16002110400000000000	MS: PAYMENTS - SHIFT ADD REMUNERATION	378 950.00	110 841.45	636 510.71	-257 560.71	167.96
16002110440000000000	MS: SRB - ACTING ALLOWANCE	681 960.00	30 857.25	350 370.27	331 589.73	51.37
16002110500000000000	MS: SRB - LONG SERVICE AWARD	84 330.00	0.00	123 990.47	-39 660.47	147.03
16002110560000000000	MS: SRB - STANDBY ALLOWANCE	4 150 100.00	357 821.10	2 188 615.40	1 961 484.60	52.73
16002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	27 330.00	2 367.04	13 963.26	13 366.74	51.09
16002130200000000000	MS: SOC CONTR - MEDICAL	6 307 600.00	557 283.72	3 207 358.68	3 100 241.32	50.84
16002130300000000000	MS: SOC CONTR - PENSION	8 534 840.00	759 211.56	4 370 522.85	4 164 317.15	51.20
16002302460000000000	OC: INSUR UNDER - PREMIUMS	743 930.00	0.00	487 562.92	256 367.08	65.53

16002305110000000000	OC: REG FEES NATIONAL	25 000.00	0.00	18 999.00	6 001.00	75.99
16002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	805 390.00	73 987.93	421 553.82	383 836.18	52.34
16002305760000000000	OC: T&S DOM - ACCOMMODATION	41 000.00	704.35	21 579.39	19 420.61	52.63
16002305800000000000	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	263 000.00	107 194.62	134 975.01	128 024.99	51.32
1600232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	2 221 530.00	203 627.90	1 464 869.88	756 660.12	65.93
	FINANCIAL SERVICES					
17002030580000000000	SM CFO: SRB - ACTING & POST RELATE ALLOW	220 920.00	31 149.42	280 721.56	-59 801.56	127.06
17002110260000000000	MS: HB & INC: HOUSING BENEFITS	286 470.00	25 211.02	150 266.12	136 203.88	52.45
17002110320000000000	MS: ALL - LEAVE PAY	316 210.00	9 296.88	278 152.92	38 057.08	87.96
17002110340000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	2 906 790.00	231 340.76	1 543 587.61	1 363 202.39	53.10
17002110380000000000	MS: OVERTIME - STRUCTURED	375 090.00	71 389.45	329 393.64	45 696.36	87.81
17002110400000000000	MS: PAYMENTS - SHIFT ADD REMUNERATION	29 360.00	2 608.72	15 251.00	14 109.00	51.94
17002110440000000000	MS: SRB - ACTING ALLOWANCE	510 810.00	67 161.15	262 994.40	247 815.60	51.48
17002110500000000000	MS: SRB - LONG SERVICE AWARD	63 250.00	183 133.62	320 077.41	-256 827.41	506.05
17002110560000000000	MS: SRB - STANDBY ALLOWANCE	17 110.00	4 171.35	23 933.98	-6 823.98	139.88
17002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	12 330.00	1 172.14	6 600.40	5 729.60	53.53
17002270300000000000	C&PS: B&A ACCOUNTANTS & AUDITORS	7 678 250.00	2 506 652.81	5 921 636.58	1 756 613.42	77.12
1700228362F000000000	CONTR: MAINTENANCE FLEET	11 000.00	5 648.80	5 648.80	5 351.20	51.35
17002300200000000000	OC: AUDIT COST: EXTERNAL	10 618 770.00	3 528 813.84	9 753 805.31	864 964.69	91.85
17002300400000000000	OC: BC/FAC/C FEES - BANK ACCOUNTS	1 030 000.00	22 869.49	528 317.57	501 682.43	51.29
17002301620000000000	OC: ENTERTAINMENT - SENIOR MANAGEMENT	2 000.00	0.00	1 385.40	614.60	69.27
17002302460000000000	OC: INSUR UNDER - PREMIUMS	1 021 230.00	0.00	669 302.08	351 927.92	65.53
17002305110000000000	OC: REG FEES NATIONAL	17 000.00	0.00	13 657.46	3 342.54	80.33
17002305760000000000	OC: T&S DOM - ACCOMMODATION	64 710.00	13 632.00	55 293.78	9 416.22	85.44
17002305810000000000	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	98 000.00	9 262.06	69 170.40	28 829.60	70.58
17002305830000000000	OC: T&S DOM PUB TRP - AIR TRANSPORT	25 000.00	12 873.04	16 935.04	8 064.96	67.74
1700232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	191 500.00	16 559.20	116 972.11	74 527.89	61.08

	LED					
18002110320000000000	MS: ALL - LEAVE PAY	170 790.00	62 338.66	144 871.79	25 918.21	84.82
18002110380000000000	MS: OVERTIME - STRUCTURED	222 430.00	19 887.48	159 772.85	62 657.15	71.83
18002110460000000000	MS: SRB - ANNUAL BONUS	1 183 190.00	45 809.09	658 700.40	524 489.60	55.67
18002302460000000000	OC: INSUR UNDER - PREMIUMS	273 000.00	0.00	178 920.92	94 079.08	65.53
18002305760000000000	OC: T&S DOM - ACCOMMODATION	38 300.00	0.00	37 294.78	1 005.22	97.37
18002305810000000000	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	87 700.00	0.00	44 797.81	42 902.19	51.08
1800232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	55 000.00	2 107.80	39 813.13	15 186.87	72.38

Variance to monthly target of Cash flow for December 2023 as per SDBIP

Description	Ref	Budget Year 2023/24														
		July	August	Sept	October	Nov	Dec	Dec			January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Outcome	Var	Var %	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source																
Property rates		10 617	12 029	10 559	12 039	12 378	13 329	–	13 329	100	13 329	13 329	13 329	13 329	13 329	(150 921)
Service charges - Electricity revenue		24 325	27 460	19 994	25 211	31 014	34 862	–	34 862	100	34 862	34 862	34 862	34 862	34 862	(372 038)
Service charges - Water revenue		15 362	21 379	12 385	12 278	14 639	36 859	–	36 859	100	36 859	36 859	36 859	36 859	36 859	(334 059)
Service charges - Waste Water Management		2 774	3 775	2 346	2 474	2 249	5 925	–	5 925	100	5 925	5 925	5 925	5 925	5 925	(55 089)
Service charges - Waste Mangement		1 354	1 755	1 580	1 846	1 563	3 125	–	3 125	100	3 125	3 125	3 125	3 125	3 125	(29 972)
Rental of facilities and equipment		519	614	592	604	565	564	–	564	100	564	564	564	564	564	(6 844)
Interest earned - external investments		1 523	447	1 420	876	736	–	–	–	#DIV/0!	–	–	–	–	–	#DIV/0!
Interest earned - outstanding debtors										#DIV/0!						#DIV/0!
Dividends received		–	–	–	–	–	8	–	8	100	8	8	8	8	8	(58)

Fines, penalties and forfeits	0	2	3	23	17	1 008	–	1 008	100	1 008	1 008	1 008	1 008	1 008	(7 104)
Licences and permits	–	–	1	–	–	9	–	9	100	9	9	9	9	9	(65)
Agency services									#DIV/0!						#DIV/0!
Transfers and Subsidies - Operational	125 327	–	237	–	14 823	23 502	–	23 502	100	23 502	23 502	23 502	23 502	23 502	(304 902)
Other revenue	123 264	50 836	29 675	50 782	49 684	1 131	–	1 131	100	1 131	1 131	1 131	1 131	1 131	(312 154)
Cash Receipts by Source	303 023	117 237	76 777	104 653	126 368	120 322	–			119 758	119 758	119 758	119 758	119 758	#DIV/0!
Other Cash Flows by Source															–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 000	8 780	–	–	–	7 125	–	7 125	100	7 125	7 125	7 125	7 125	7 125	(63 653)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–		–	–	–	–	–	#DIV/0!
									#DIV/0!						
Proceeds on Disposal of Fixed and Intangible Assets									#DIV/0!						#DIV/0!
Short term loans									#DIV/0!						#DIV/0!
Borrowing long term/refinancing	–	–	–	–	–	3 667	–	3 667	100	3 667	3 667	3 667	3 667	3 667	(25 667)
Increase (decrease) in consumer deposits	–	149	155	168	26	–	–	–	#DIV/0!	–	–	–	–	–	#DIV/0!
Decrease (increase) in non-current receivables	–	–	–	–	4		–			4	4	4	4	4	(23)
Decrease (increase) in non-current investments	–	–	–	–	–		–			–	–	–	–	–	–
Total Cash Receipts by Source	308 023	126 166	76 931	104 821	126 397	131 114	–			130 553	130 553	130 553	130 553	130 553	#DIV/0!
Cash Payments by Type															–
Employee related costs	30 865	32 747	33 481	36 274	35 089	40 714	–	40 714	100	40 714	40 714	40 714	40 714	40 714	(453 453)
Remuneration of councillors									#DIV/0!						#DIV/0!
Interest	–	–	–	–	–	1 435	–	1 435	100	1 435	1 435	1 435	1 435	1 435	(10 043)
Bulk purchases - Electricity	48 429	56 755	56 589	32 655	33 880	31 447	–	31 447	100	31 447	31 447	31 447	31 447	31 447	(448 434)

Acquisitions - water & other inventory	20 373	18 659	22 105	23 769	23 370	23 491	–	23 491	100	23 491	23 491	23 491	23 491	23 491	(272 711)
									#DIV/0!						
Contracted services	6 464	(1 101)	449	(780)	(1 658)	(5 692)	–	(5 692)	100	(5 692)	(5 692)	(5 692)	(5 692)	(5 692)	36 472
Transfers and subsidies - other municipalities									#DIV/0!						#DIV/0!
Transfers and subsidies - other									#DIV/0!						#DIV/0!
Other expenditure	127 594	8 206	59 882	40 811	53 196	5 430	–	5 430	100	5 430	5 430	5 430	5 430	5 430	(327 697)
Cash Payments by Type	233 726	115 265	172 507	132 729	143 876	96 823	–			96 823	96 823	96 823	96 823	96 823	#DIV/0!
Other Cash Flows/Payments by Type															
Capital assets	–	3 670	2 162	3 888	4 750	15 270	–	15 270	100	15 270	15 270	15 270	15 270	15 270	(121 359)
Repayment of borrowing	–	–	–	–	–	338	–	338	100	338	338	338	338	338	(2 364)
Other Cash Flows/Payments	–	(6 283)	–	–	2 409	583	–	583	100	583	583	583	583	583	(209)
Total Cash Payments by Type	233 726	112 652	174 669	136 617	151 036	113 014	–			113 014	113 014	113 014	113 014	113 014	#DIV/0!
NET INCREASE/(DECREASE) IN CASH HELD	74 297	13 514	(97 737)	(31 796)	(24 638)	18 099	–			17 539	17 539	17 539	17 539	17 539	#DIV/0!
Cash/cash equivalents at the month/year beginning:	163 391	237 688	251 202	153 465	121 669	153 465	97 030			97 030	114 569	132 108	149 647	167 186	184 724
Cash/cash equivalents at the month/year end:	237 688	251 202	153 465	121 669	97 030	171 564	97 030			114 569	132 108	149 647	167 186	184 724	#DIV/0!

12. Capital programme performance

FS204 Metsimaholo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – Mid-year December

[illegible]

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on new assets	1	106 446	127 064	139 004	10 311	18 573	68 959	50 386	73.1%	139 004

**FS204 Metsimaholo - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class
- M06 December**

[illegible]

[illegible]

Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
	-	-	-	-	-	-	-		-
Investment properties									
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
	-	3 500	3 500	-	-	1 750	1 750	100.0%	3 500
Other assets	-	3 500	3 500	-	-	1 750	1 750	100.0%	3 500
Operational Buildings	-	3 500	3 500	-	-	1 750	1 750	100.0%	3 500
Municipal Offices	-	3 500	3 500	-	-	1 750	1 750	100.0%	3 500
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	-	-	-	-	-	-		-
Staff Housing							-		
Social Housing							-		
Capital Spares							-		
	-	-	-	-	-	-	-		-
Biological or Cultivated Assets									
Biological or Cultivated Assets							-		
	-	-	-	-	-	-	-		-
Intangible Assets									
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications	-	-	-	-	-	-	-		-
Load Settlement Software Applications							-		
Unspecified							-		
Computer Equipment	496	1 500	1 500	-	214	750	536	71.4%	1 500
Computer Equipment	496	1 500	1 500	-	214	750	536	71.4%	1 500

Furniture and Office Equipment		60	2 500	2 500	13	32	1 250	1 218	97.4%	2 500
Furniture and Office Equipment		60	2 500	2 500	13	32	1 250	1 218	97.4%	2 500
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		535	1 000	1 000	-	-	500	500	100.0%	1 000
Transport Assets		535	1 000	1 000	-	-	500	500	100.0%	1 000
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	16 773	46 317	46 378	13	247	23 186	22 939	98.9%	46 378

FS204 Metsimaholo - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
-										
Infrastructure		15 755	35 410	23 410	4 264	10 240	12 250	2 011	16.4%	23 410
Roads Infrastructure		7 349	12 500	11 966	1 304	7 280	6 007	(1 273)	-21.2%	11 966
Roads		7 349	12 500	11 966	1 304	7 280	6 007	(1 273)	-21.2%	11 966
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		8 406	22 910	11 443	2 960	2 960	6 243	3 283	52.6%	11 443

Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>								-		
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment								-		
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets								-		
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on upgrading of existing assets	1	15 755	35 410	23 410	4 264	10 240	12 250	2 011	16.4%	23 410

Capital expenditure for the six months ended December 2023 totalled R29 million

Spending from conditional grants is very low.

13. Mid-Year Performance Assessment

13.1. INTRODUCTION

The first half of the financial year has not been a smooth sailing, facing challenges in both arms of municipal leadership, but we continued to soldier on to serve our communities the best we can, successfully making it through the first half of the financial year.

The mid-year budget and performance assessment report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with the view of giving effect to the Executive Mayor and Council's oversight role and to recommend the need for adjustment budget and revision of the service delivery and budget implementation plan as envisaged by the Municipal Finance Management Act, 56 of 2003.

13.2. PURPOSE

The purpose of this report is to report to Council on the Mid-Year Budget and Performance Results as at the end of the 2nd quarter of the 2023/2024 financial year as required by Section 52(d) and Section 72 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA) and more detailed in the Budget and Reporting Regulations.

13.3. STRATEGIC OBJECTIVE

In line with the IDP Framework Guide, the strategic objectives, and goals are presented in line with 5 KPA's of the 5 Year Local Government Strategic Agenda as outlined in the Municipal Performance Regulations for Municipal Manager and Managers Accountable to the Municipal Manger of 2006 outlined herein below:

KPA1: Basic Service Delivery and Infrastructure Development

KPA2: Local Economic Development

KPA3: Financial Viability and Financial Management

KPA4: Municipal Transformation and Institutional Development

KPA5: Good Governance and Community Participation

13.4. LEGISLATIVE FRAMEWORK

Sections 52(d) and 72 of the Municipal Finance Management Act, 56 of 2003, and in terms of section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act, 32 of 2003, Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The mayor of a municipality

52(d) must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and financial state of the municipality.”

In compliance with section 52(d) relating to the quarterly reporting period ended 31 December 2023, the 30 days limit expires on 30 January 2024.

Section 72 of the Municipal Finance Management Act, 56 of 2003 stated that-

“The accounting officer of a municipality must by 25 January of each year-

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account-...”

This report is compiled to include the Mid-Year Performance Assessment of the Metsimaholo Local Municipality.

Furthermore, Section 31(1) of the Government Gazette No 32141 of 17 April 2009 prescribes the following:

“31(1) the mayor’s quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be-

- (a) in the format specified in Schedule C and include all required tables, charts, and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and

- (b) consistent with the monthly budget statement for September, December, March, and June as applicable; and
- (c) submitted to the National Treasury and relevant Provincial Treasury within five days of tabling of the report in council.”

A report on such assessment must be submitted to the Executive Mayor, Provincial Treasury, and National Treasury in terms of section 72(1)(b) of the Act, 56 of 2003. Once the Executive Mayor has considered the report in terms of section 54(1)(f) of the Act, 56 of 2003, the Executive Mayor must table the report with recommendation to council no later than 31 January of each year

13.5. DISCUSSION

This report sets out performance against the Integrated Development Plan (IDP) and the Service Delivery and Budget Implementation Plan (SDBIP) for the mid-year period of the 2023/2024 financial year, 1 July 2023 - 31 December 2023. Performance is accounted for based on the delivery of projects and/or services in the IDP and the SDBIP for which Metsimaholo Council is responsible.

For the 2023/2024 financial year the municipality prepared a total of 196 Key Performance Indicators (KPIs) inclusive of the national key performance indicators as required by Regulation 796 (Local Government: Municipal Planning and Performance Management Regulations, 2001 - GN R796/2001 (Local Government: Municipal Systems Act 32 of 2000)). Key performance indicators from the MFMA Circular 88 have also been incorporated into the SDBIP.

Allocated to the Key Performance Areas (KPAs) and Departments is as follows:

Key Performance Areas	Department	No of Key Performance Indicators
KPA 1: Basic Service Delivery & Infrastructure Development	Technical Services	33
	Social Services	21
KPA2: Local Economic Development	Economic Development, Marketing & Tourism, and Housing & Urban Planning	28
KPA 3: Municipal Financial Viability and Management	Finance	21
KPA 4: Municipal transformation and Institutional Development	Organisational Development & Corporate Services	26

Key Performance Areas	Department	No of Key Performance Indicators
KPA5: Good Governance and Public Participation	Office of the Executive Mayor	9
	Office of the Speaker	10
	Office of the Council Whip	3
	Organisational Development & Corporate Services: Council Support	3
	Office of the Municipal Manager	37
Total		196

Allocation of measurable KPIs per Quarter is as Follows

	Total number of KPIs	Q1 Measurable KPIs	Q2 Measurable KPIs	Mid-year Measurable KPIs
Technical Services	33	22	26	27
Social Services	21	13	14	16
Economic Development, Marketing & Tourism, Housing & Urban Planning	28	12	15	15
Finance	26	12	11	14
Organisational Development & Corporate Services	26	16	18	19
Executive Mayor	9	4	6	6
Speaker	10	4	5	5
Chief Whip	3	1	2	2
Council Support	3	3	3	3
Office of the Municipal Manager	37	26	24	27
Total	196	113	124	134

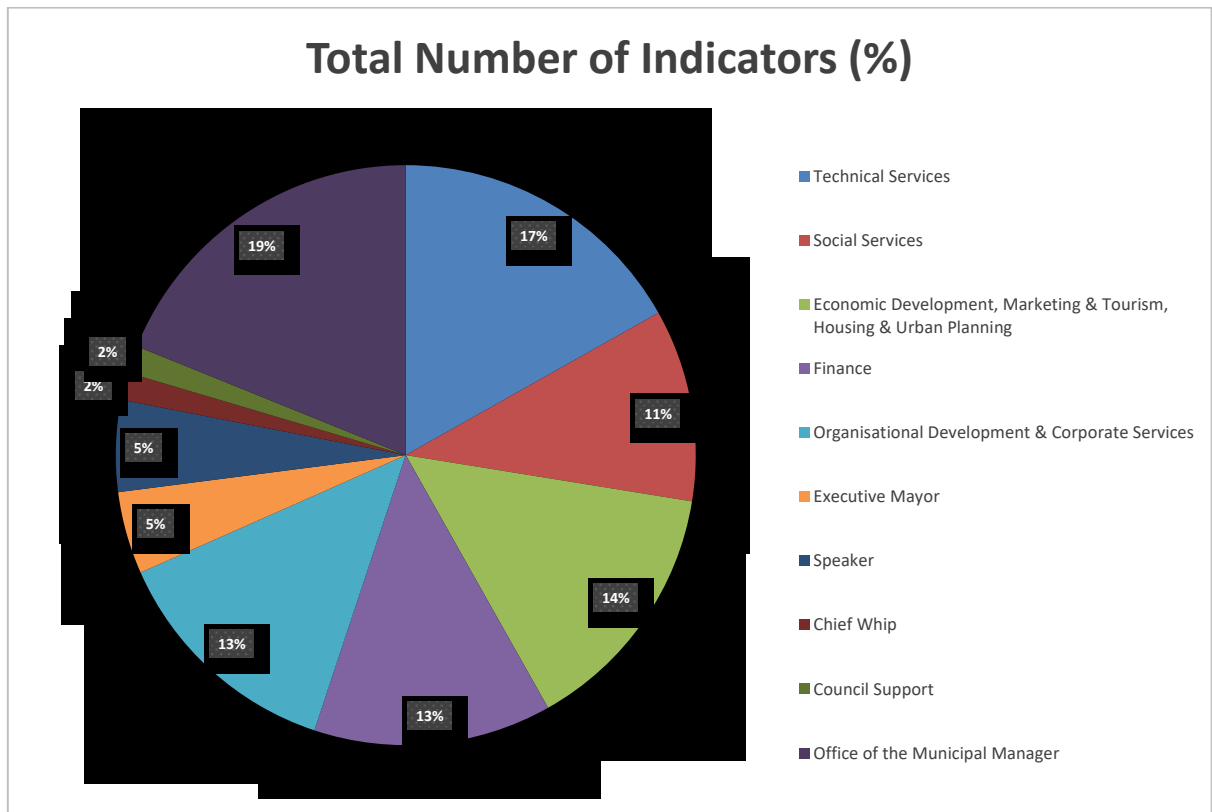
The performance/results achieved per Department is discussed in detail below. The following assessment rating scale shown in the table below were used during the assessment.

Category	Colour	Explanation
KPI not yet Measured/Applicable for measure		KPI with no targets for the selected period
KPI not Met/ Indicator Not Achieved		Actual Target less than (<) 50% of the Actual Target
KPI Met/ Indicator Achieved		Actual Target = 100%
KPI Partially Achieved		Target achievement is 50%

The total indicators for the institution are spread as follows percentage wise:

Key Performance Areas	Department	No of Annual KPIs & Percentage (%) allocation	No of Q1 measurable KPIs & Percentage (%) allocation	No of Q2 measurable KPIs & Percentage (%) allocation	No of Mid-year measurable KPIs & Percentage (%) allocation
KPA 1: Basic Service Delivery & Infrastructure Development	Technical Services	33 (17%)	22 (2%)	26 (21%)	27 (20%)
	Social Services	21 (11%)	13 (12%)	14 (11%)	16 (12%)
KPA2: Local Economic Development	Economic Development, Marketing & Tourism, and Housing & Urban Planning	28 (14%)	12 (11%)	15 (12%)	15 (11%)
KPA 3: Municipal Financial Viability and Management	Finance	21(21%)	12 (11%)	11 (9%)	14 (10%)
KPA 4: Municipal transformation and Institutional Development	Organisational Development & Corporate Services	26 (13%)	16 (14%)	18 (15%)	19 (14%)
KPA5: Good Governance and Public Participation	Office of the Executive Mayor	9 (5%)	4 (4%)	6 (5%)	6 (4%)
	Office of the Speaker	10 (5%)	4 (4%)	5 (4%)	5 (4)
	Office of the Council Whip	3 (8%)	1(0%)	2 (2%)	2 (1%)

	Organisational Development & Corporate Services: Council Support	3 (8%)	3 (3%)	3 (2%)	3 (2%)
	Office of the Municipal Manager	37 (19%)	26 (23%)	24 (19%)	27 (20%)
Total		196 (100%)	113	124	134

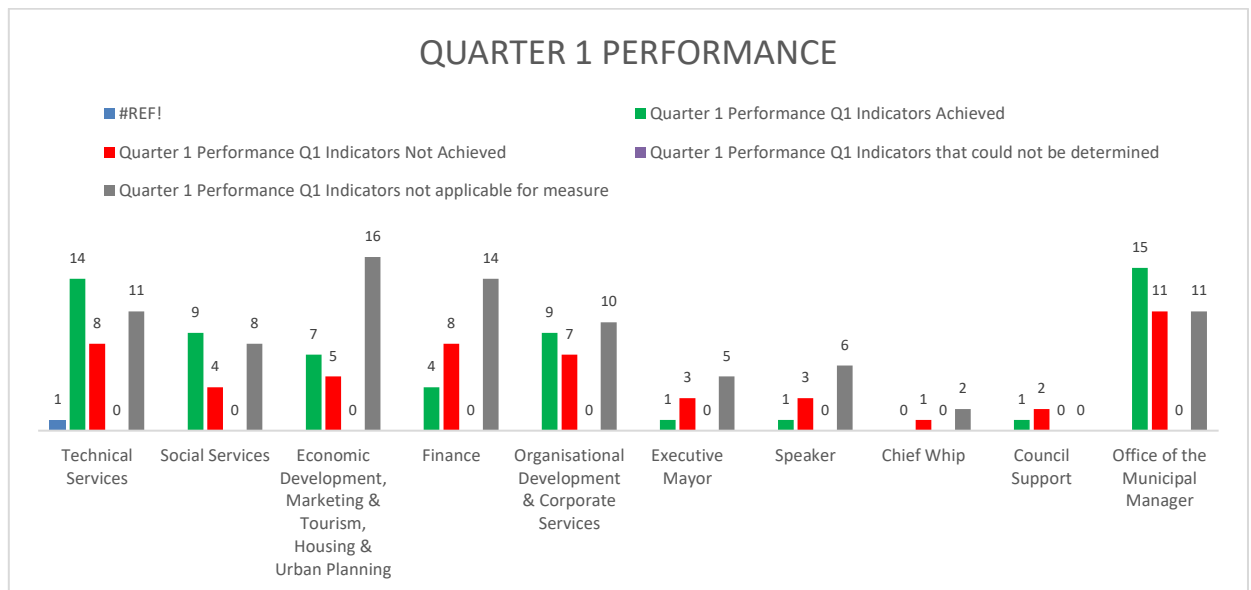


As can be seen from the pie chart above, the greatest percentage of indicators is allocated to the Office of the Municipal Manager. The rationale is that this is the leading office of administration which plays a vital role of oversight in the institution from developing the strategic documents that govern the running of the institution, identifying risk factors that could hamper the success of service delivery by the municipality, the audit leg which ensures that there is accountability for the spending of public resources and then ensuring that there is technical support to ensure that the institution is on par with the technological changes in the economy, the communication unit is also in this office to ensure that the community is well informed on strategic issues of the municipality and then security management ensures that the work environment is safe for council members, employees and community members at all times. Then natural as the primary mandate of the

municipality is service delivery it can be seen by the fact that Technical Services has the second highest allocation of Indicators.

13.5.1. PERFORMANCE QUARTER 1

Quarter 1 Performance					
	Total number of Indicators Q1	Q1 Indicators Achieved	Q1 Indicators Not Achieved	Q1 Indicators that could not be determined	Q1 Indicators not applicable for measure
Technical Services	22	14	8	0	11
Social Services	13	9	4	0	8
Economic Development, Marketing & Tourism, Housing & Urban Planning	12	7	5	0	16
Finance	12	4	8	0	14
Organisational Development & Corporate Services	16	9	7	0	10
Executive Mayor	4	1	3	0	5
Speaker	4	1	3	0	6
Chief Whip	1	0	1	0	2
Council Support	3	1	2	0	0
Office of the Municipal Manager	26	15	11	0	11
Total	113	61	53	0	83



For the first quarter 113 of the 196 Indicators were measurable during the quarter.

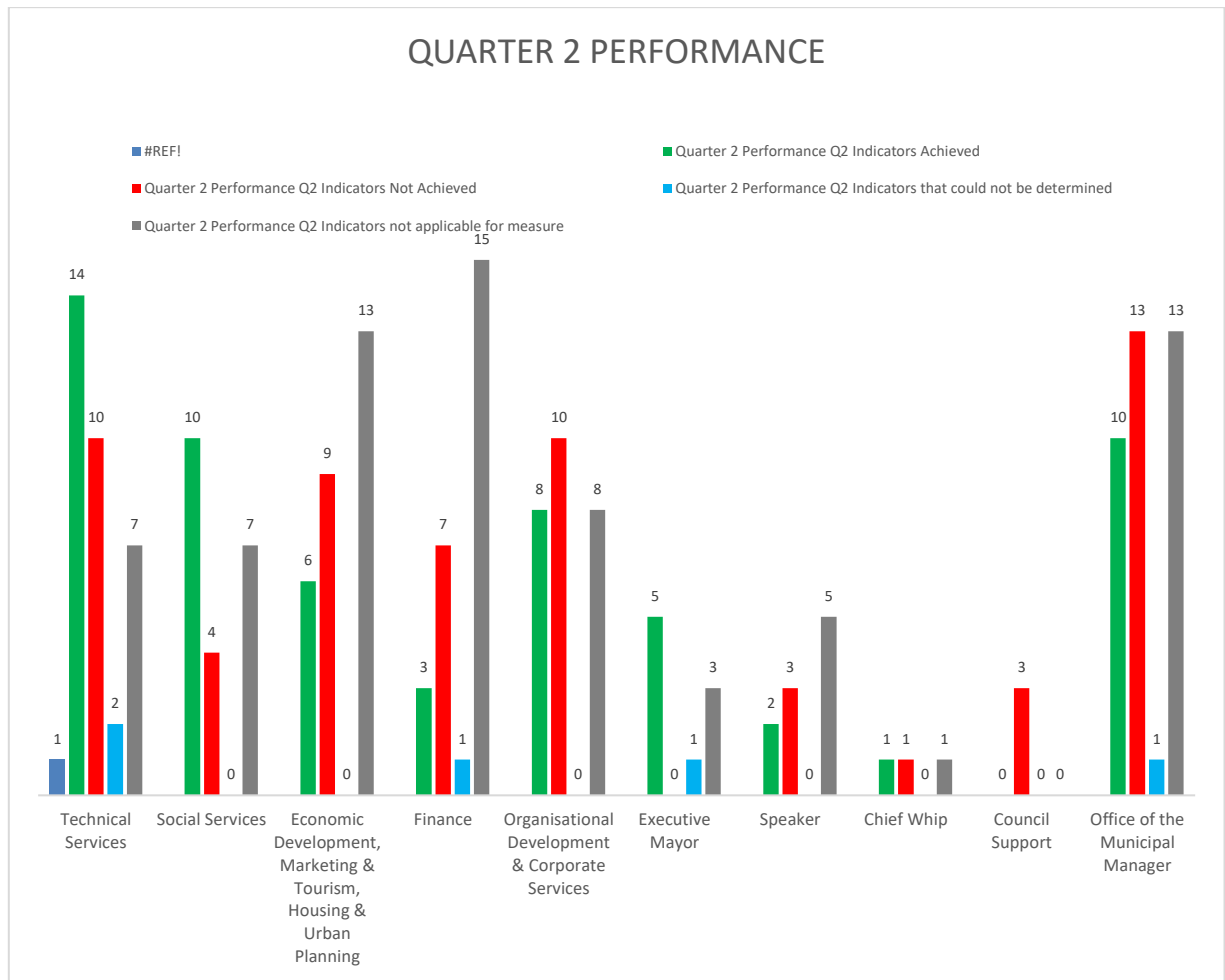
From the above depiction although Departments are striving to perform there are still some challenges. With none of the Departments scoring less than 10% on Targets Not Achieved. It is also worrisome that none of the Departments managed to Achieve at least 50 % of their targets. From the performance report the Office of the Chief Whip has failed to perform any of its functions as no KPI measurable during the quarter was achieved.

The Institutional performance is fair with 54% (61 KPI's of 113) performance being achieved during quarter 1, however an improvement is needed in this regard as this performance is not satisfactory.

It is also alarming to see that 83 KPI's were not measurable during the quarter of which most of them need consistent monitoring so that the bottlenecks or risks can be attended to timeously rather than when the KPI is due.

13.5.2. PERFORMANCE QUARTER 2

Quarter 2 Performance					
	Total number of Indicators Q2	Q2 Indicators Achieved	Q2 Indicators Not Achieved	Q2 Indicators that could not be determined	Q2 Indicators not applicable for measure
Technical Services	26	14	10	2	7
Social Services	14	10	4	0	7
Economic Development, Marketing & Tourism, Housing & Urban Planning	15	6	9	0	13
Finance	11	3	7	1	15
Organisational Development & Corporate Services	18	8	10	0	8
Executive Mayor	6	5	0	1	3
Speaker	5	2	3	0	5
Chief Whip	2	1	1	0	1
Council Support	3	0	3	0	0
Office of the Municipal Manager	24	10	13	1	13
Total	124	59	60	5	72

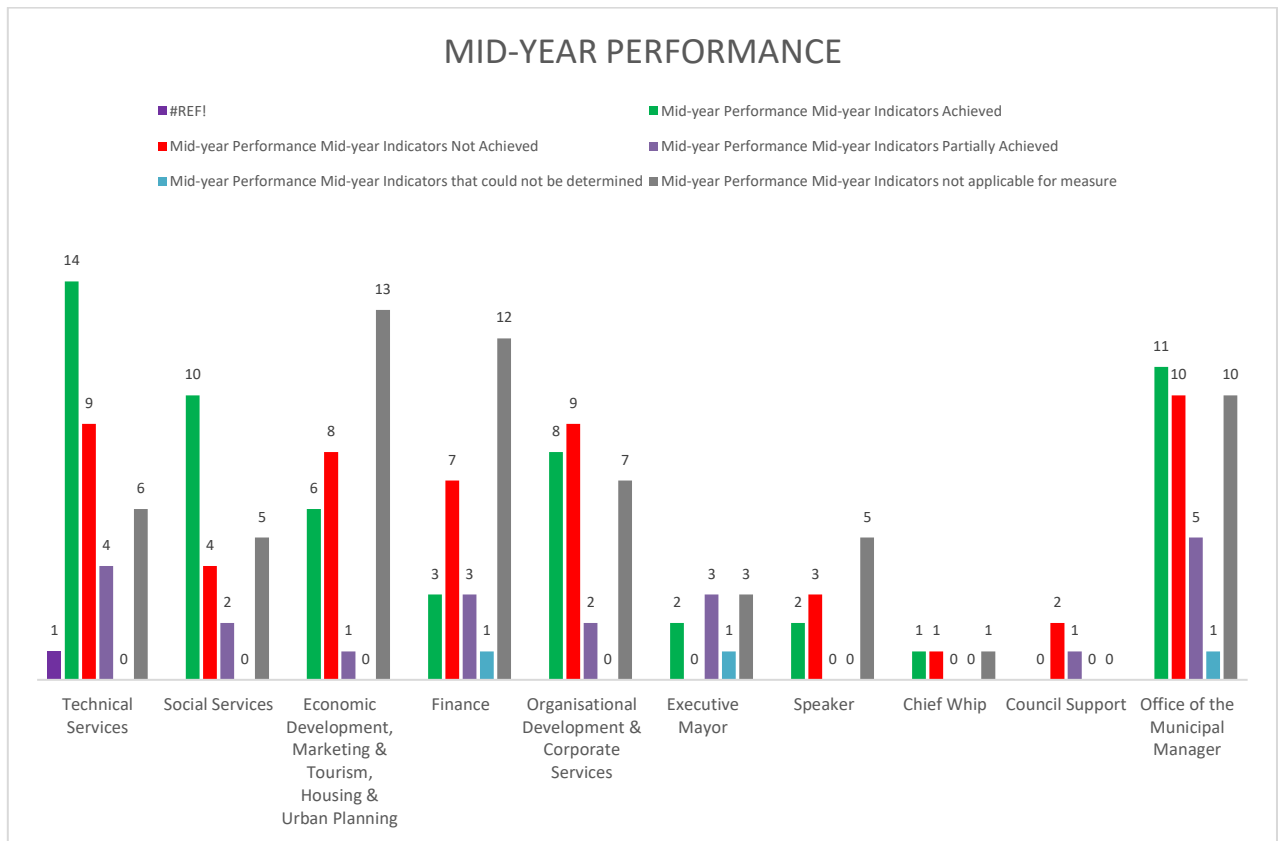


With 124 KPIs measurable during quarter 2, from the depiction it can be seen that yet again the performance of the institution did not fair well.

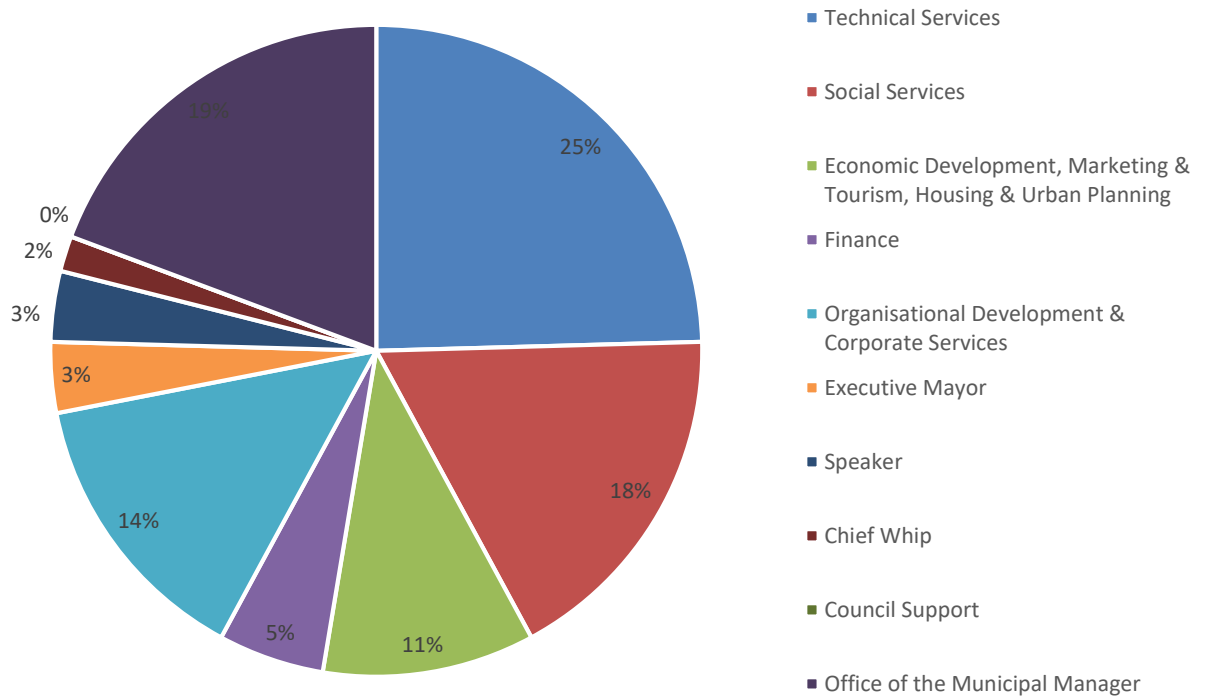
13.5.3. MID-YEAR PERFORMANCE

Mid-year Performance						
	Mid-year Measurable Indicators	Mid-year Indicators Achieved	Mid-year Indicators Not Achieved	Mid-year Indicators Partially Achieved	Mid-year Indicators that could not be determined	Mid-year Indicators not applicable for measure
Technical Services	27	14	9	4	0	6
Social Services	16	10	4	2	0	5
Economic Development, Marketing & Tourism, Housing & Urban Planning	15	6	8	1	0	13

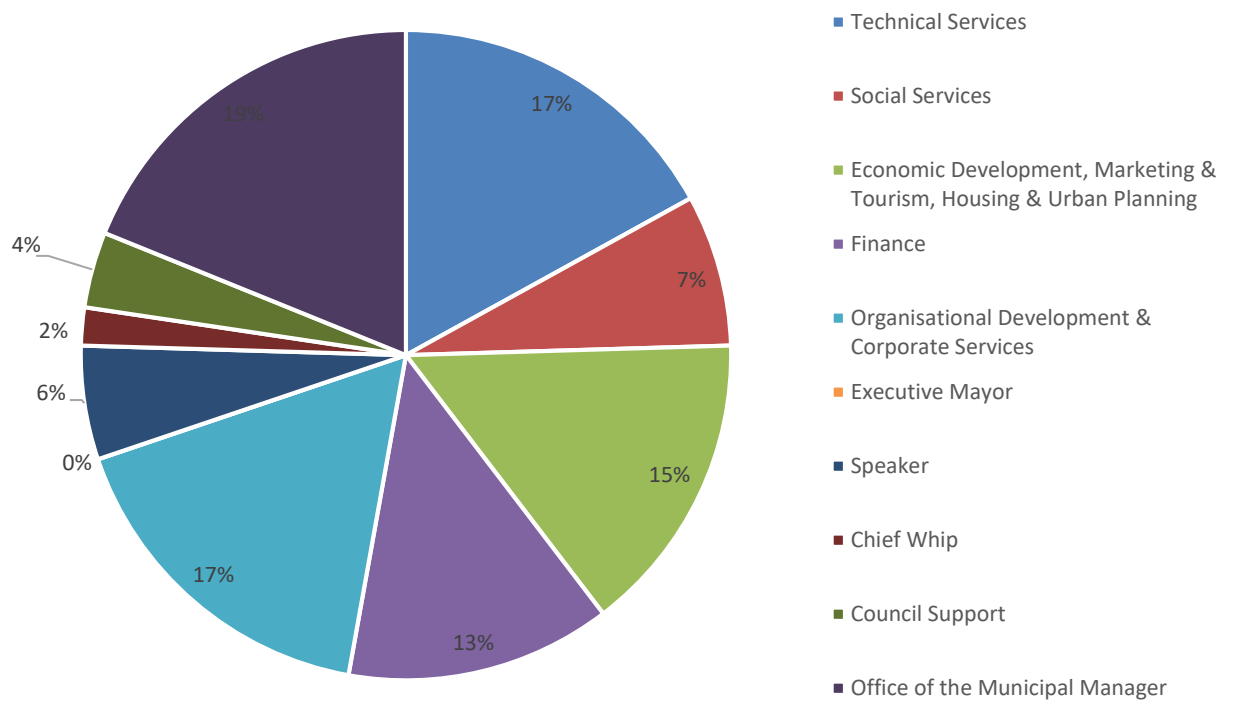
	Mid-year Measurable Indicators	Mid-year Indicators Achieved	Mid-year Indicators Not Achieved	Mid-year Indicators Partially Achieved	Mid-year Indicators that could not be determined	Mid-year Indicators not applicable for measure
Finance	14	3	7	3	1	12
Organisational Development & Corporate Services	19	8	9	2	0	7
Executive Mayor	6	2	0	3	1	3
Speaker	5	2	3	0	0	5
Chief Whip	2	1	1	0	0	1
Council Support	3	0	2	1	0	0
Office of the Municipal Manager	27	11	10	5	1	10
Total	134	57	53	21	3	62



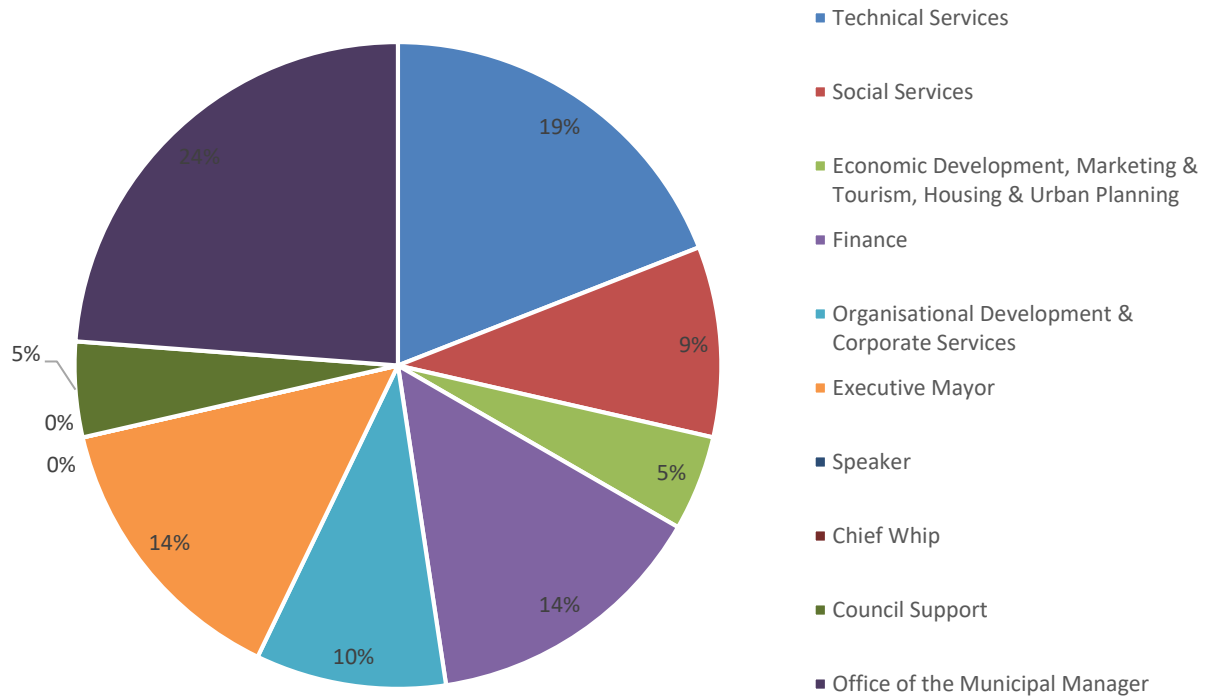
Mid-year Indicators Achieved



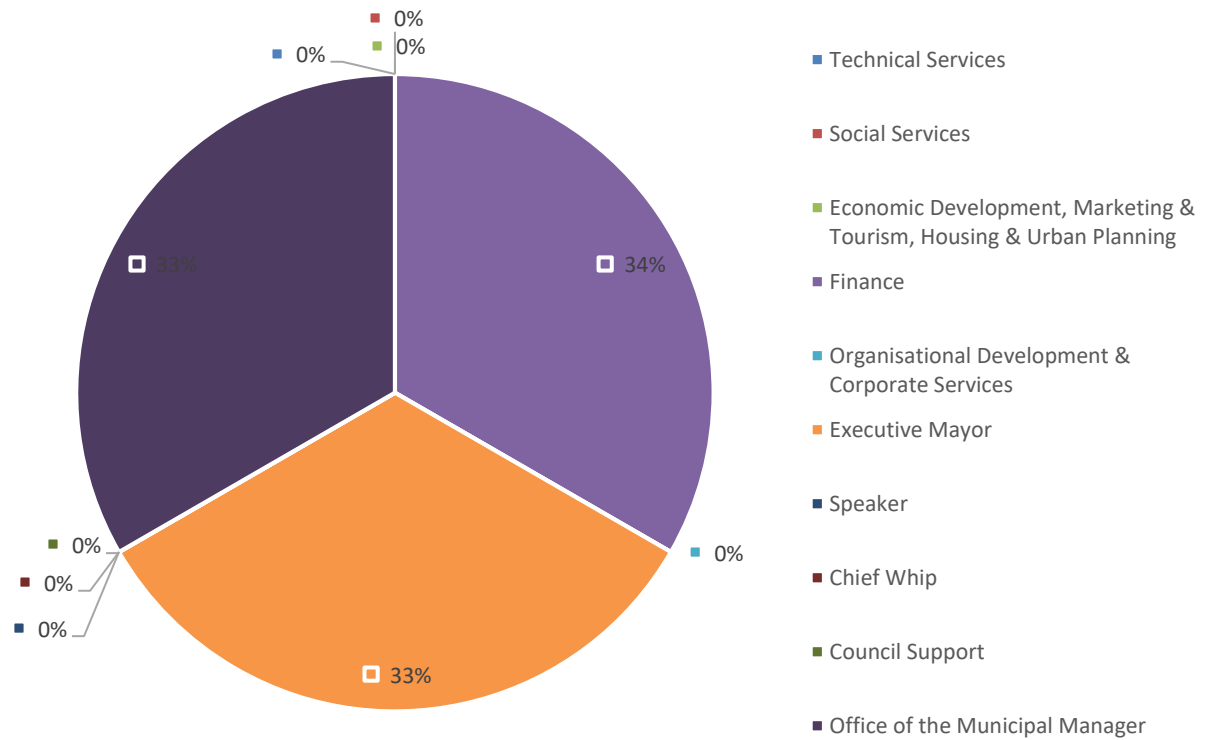
Mid-year Indicators Not Achieved



Mid-year Indicators Partially Achieved



Mid-year Indicators that could not be determined



	Mid-year Measurable Indicators	Mid-year Indicators Achieved	Mid-year Indicators Not Achieved	Mid-year Indicators Partially Achieved	Mid-year Indicators that could not be determined
Technical Services	27	25%	17%	19%	0%
Social Services	16	18%	7%	9%	0%
Economic Development, Marketing & Tourism, Housing & Urban Planning	15	11%	15%	5%	0%
Finance	14	5%	13%	14%	34%
Organisational Development & Corporate Services	19	14%	17%	10%	0%
Executive Mayor	6	3%	0%	14%	33%
Speaker	5	3%	6%	0%	0%
Chief Whip	2	2%	2%	0%	0%
Council Support	3	0%	4%	5%	0%
Office of the Municipal Manager	27	19%	19%	24%	33%
Total	134	100%	100%	100%	3 Indicators

In the table above, performance per Department has been depicted in percentages so that one can see the performance in terms of achieved indicators, indicators not achieved, those partially achieved and those that cannot be determined because of outstanding information to enable proper analysis of achievement.

13.5.4. MID-YEAR PERFORMANCE ANALYSIS

Of 134 KPIs that were measurable over the first two (2) quarters, 57 KPIs (42.5%) were achieved, 53 (39.6%) were Not Achieved, 21 (15.7%) were Partially Achieved and 3 (2.2%) KPIs performance could not be determined.

Herewith attached is the spreadsheet that outlines performance over the two (2) quarters per Department with challenges/ reasons for deviation and corrective measures identified.



Mid-year_202324
Metsimaholo LM Ann

13.5.5. CONCLUSION

The Mid-year Performance Report highlights the need for Departments to put measures in place to ensure that targets are met with quality performance and not as a tick in the box. Despite the fair reflection of performance on the ground, it should also be noted that most Departments have since improved with submission of performance reports albeit the need to improve on timeous compilation of portfolios of evidence (POE) as this delay results in incorrect reporting to Internal Audit, as reports are submitted and discussed without the POE for verification to validate what is reported, and with the pressure to timeously submit to Internal Audit late submissions verification cannot be efficiently undertaken.

14. PROGRESS REGARDING THE 2022/2023 DRAFT ANNUAL REPORT

The 2022/2023 Draft Annual Report has been compiled and submitted to the Auditor General by 31 August 2023 for audit purpose, in compliance with the guidelines issued by the National Treasury as per MFMA Circular No. 63 of September 2012. Audit thereof was finalised by the AG on 30 November 2023 whereby the Municipality received a Qualified Audit Opinion.

The 2022/2023 Draft Annual Report as audited by the AG will be tabled by the Executive Mayor in Council on 31 January 2023 to ensure compliance with section 127(2) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

After the tabling of the 2022/2023 Draft Annual Report in Council by the Executive Mayor, the report will then be referred to the Municipal Public Accounts Committee (MPAC) for Oversight and further processing in accordance with section 129 of the MFMA, thereafter the Final 2022/2023 Annual Report will be tabled in Council no later than 31 March 2023 which will be two (2) months after tabling of the Draft Annual Report.

15. Quality Report

Quality Certificate

I, FJ Motloung, Municipal Manager (Acting) of Metsimaholo Local Municipality, hereby certify that the Mid-year budget and performance assessment for the financial year 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

.....
FJ Motloung
Municipal Manager (Acting)
Metsimaholo Local Municipality, FS 204

2024/01/24

(SIGNED COPY IS SENT TO NATIONAL TREASURY)