

MODIMOLLE MOOKGOPHONG LOCAL MUNICIPALITY



2023/24 FY

First Quarter

(July - Sept 2023)

Section 52 Report

QUARTELY BUDGET STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER 2023.

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SECTION A

PART 1: THE QUARTERLY REPORT

The purpose of this report is to adhere to the requirements of the legislation and regulations as quoted below.

a. Section 52(d) of the MFMA, stipulates that:

The Accounting Officer of a Municipality must by no later than 30 days after the end of the quarter, submit a report to Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format of the state of the municipality's budget reflecting the following particulars for that quarter and for the financial year up to the end of that quarter.

- (a) Actual revenue, per revenue source;
- (b) Actual borrowings;
- (c) Actual expenditure, per vote;
- (d) Actual capital expenditure, per vote;
- (e) The amount of any allocations received;
- (f) Actual expenditure on those allocations, excluding expenditure on—
 - (i) Its share of the local government equitable share; and
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) When necessary, an explanation of—
 - (i) Any material variances from the Municipality have projected revenue by source, and from the Municipality's expenditure projections per vote;
 - (ii) Any material variances from the service delivery and budget implementation plan; and
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the Municipality's approved budget.

b. Section 66 of the MFMA, stipulates further that:

The accounting officer of a Municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the Municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) Salaries and wages;
- (b) Contributions for pensions and medical aid;
- (c) Travel, motor car, accommodation, subsistence and other allowances;
- (d) Housing benefits and allowances;
- (e) Overtime payments;
- (f) Loans and advances; and
- (g) Any other type of benefit or allowance related to staff.

c. Deviation from and ratification of minor breaches of procurement processes: Regulation 36 (2) of the Supply Chain Management Regulations per Government Gazette, Notice number 27636, dated 30 May 2005 stipulates that :

The Accounting Officer must record the reasons for any deviations in terms of sub-regulation 1(a) and (b) and report them to the next meeting of the council and include as a note to the financial statements.

1. Tabling of the Quarterly Budget Statements

Regulation 29 of the Budget Regulations per Government Gazette, Notice number 31804, dated 23 January 2009 stipulates that:

The Mayor may table in the municipal council a monthly budget statement submitted to the Mayor in terms of Section 71(1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a Mayor's report in a format set out in schedule C.

2. Publication of the Quarterly Budget Statements

Regulation 30 of the Budget Regulations per Government Gazette, Notice number 31804 (read with Section 71, MFMA), dated 23 January 2009 stipulates that:

- (1) The monthly budget statement of a Municipality must be placed on the Municipality's website;
- (2) The municipal manager must publish on the municipal website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including—
 - a) Summaries of the monthly budget statements in alternate languages predominant in the community; and
 - b) Information relevant to each ward in the Municipality.

3. Reports attached:

Table 1 Monthly Budget Statement – Summary;
Table 2 Monthly Budget Statement – Financial Performance per standard classification;
Table 3 Monthly Budget Statement – Financial Performance (Revenue and Expenditure by vote);
Table 4 Monthly Budget Statement – Financial Performance (Revenue and Expenditure by source);
Table 5 Monthly Budget Statement – Capital Expenditure (municipal vote; standard classification and funding);
Table 6 Monthly Budget Statements – Financial Position;
Table 7 Monthly Budget Statements – Cash Flow;

4. Supporting tables:

Table 8: Material variance explanations;
Table 9: Performance Indicators;
Table 10: Debtors age analysis;
Table 11: Creditors age analysis;
Table 12: Investment portfolio;
Table 13: Transfers and Grants received;
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Table 15: Councilor and staff benefits;
Table 17: Capital expenditure trend
Table 18: Capital expenditure on new assets by asset class
Table 19: Capital expenditure on renewal of assets by asset class
Table 20: Expenditure on repair and maintenance by asset class

5. Deviation from and ratification of minor breaches of procurement process

The deviations from, and ratification of minor breaches of the procurement process for the first quarter (July - September 2023) as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Regulations and Policy is herewith attached.

RECOMMENDATION

It is recommended that the council:

1. Takes note of the monthly budget statements as reported by the Mayor under Table C1 to C7 and the supporting tables SC1 to SC13;
2. Council takes note that there were deviations, tenders, irregular expenditure and quotations awarded recorded for the quarter under review.
3. Takes note that each departmental head was informed of the budget statement applicable to their department and that they were instructed to exercise more effective control over the authorization and payment of all expenditure in their respective departments;

_____ DATE: ____ / ____ / 2023

Mr. N.B Thobela (*Municipal Manager of Modimolle-Mookgophong Local Municipality*)

_____ DATE: ____ / ____ / 2023

Cllr. S.A. Sebolai (*Mayor Modimolle-Mookgophong Local Municipality*)

EXECUTIVE SUMMARY

Table 1 MBRR C1. Quarterly Budget Statement Summary.

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									
Financial Performance									
Property rates	117,570	149,864	-	35,352	35,352	37,466	(2,114)	-6%	149,864
Service charges	317,130	475,890	-	106,434	106,434	118,973	(12,538)	-11%	475,890
Investment revenue	364	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	364	1,100	-	12	12	275	(263)	-96%	1,100
Other own revenue	263,247	241,755	-	91,048	91,048	80,728	10,320	13%	-
Total Revenue (excluding capital transfers and contributions)	698,674	868,609	-	232,846	232,846	237,442	(4,596)	-2%	868,609
Employee costs	226,502	287,900	-	62,335	62,335	71,975	(9,640)		287,900
Remuneration of Councillors	11,628	13,260	-	2,299	2,299	3,315	(1,016)		13,260
Depreciation and amortisation	40,553	48,630	-	11,720	11,720	12,157	(438)		48,630
Interest	12,419	27,373	-	28,400	28,400	6,843	21,557		27,373
Inventory consumed and bulk purchases	225,854	271,250	-	74,615	74,615	67,812	6,802		271,250
Transfers and subsidies	1,204	200	-	-	-	50	(50)	-100%	200
Other expenditure	217,179	215,350	-	20,874	20,874	53,838	(32,963)	-61%	215,350
Total Expenditure	735,340	863,962	-	200,243	200,243	215,991	(15,747)	-7%	863,962
Surplus/(Deficit)	(36,665)	4,647	-	32,603	32,603	21,451	11,152	52%	4,647
Transfers and subsidies - capital (monetary)	47,631	205,333	-	21,700	21,700	51,333	(29,633)	-58%	205,333
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	10,966	209,980	-	54,303	54,303	72,785	(18,482)	-25%	209,980
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	10,966	209,980	-	54,303	54,303	72,785	(18,482)	-25%	209,980
Capital expenditure & funds sources									
Capital expenditure	69,157	219,833	-	32,635	32,635	54,958	(22,324)	-41%	219,833
Capital transfers recognised	40,196	205,333	-	31,957	31,957	51,333	(19,377)	-38%	205,333
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	962	14,500	-	85	85	3,625	(3,540)	-98%	14,500
Total sources of capital funds	41,157	219,833	-	32,041	32,041	54,958	(22,917)	-42%	219,833
Financial position									
Total current assets	654,141	1,592,972	-		1,201,594				1,592,972
Total non current assets	1,393,822	1,480,943	-		1,452,962				1,480,943
Total current liabilities	1,283,667	822,541	-		1,872,205				822,541
Total non current liabilities	121,131	139,890	-		133,239				139,890
Community wealth/Equity	652,534	2,111,483	-		649,112				2,111,483
Cash flows									
Net cash from (used) operating	234,603	234,603	-	335,364	335,364	110,812	(224,552)	-203%	234,603
Net cash from (used) investing	(221,433)	(221,433)	-	(43,507)	(43,507)	255,668	299,175	117%	(221,433)
Net cash from (used) financing	-	-	-	-	-	255,668	255,668	100%	-
Cash/cash equivalents at the month/year end	51,782	51,782	-	-	291,857	660,761	368,904	56%	13,169
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	38,403	34,231	27,718	22,905	22,065	23,779	21,009	887,104	1,077,214
Creditors Age Analysis									
Total Creditors	68,739	56,023	3,011	105,547	4,261	8,820	0	933,029	1,179,429

This summary is based on financial information available on the Munsoft financial system at the end of the first quarter. The above table only reflects summarised data; details are depicted on the Tables 1 – 7 as well as supporting tables that follow.

Total Revenue (excluding capital transfers and contributions)

Total operational revenue realised and billed for the first quarter amounted to 232,846 million.

- This revenue comprises of revenue from property rates and services charges which contributes about 61% of the total operational revenue.
- This total operational revenue does not translate into actual cash at the disposal of the municipality rather billed from service charges and revenue realised from operational grants.
- Revenue realised for operational grants amounted to 12 thousand.
- Other revenue from sales of goods and services (rental income, licenses, fines, interest on investments and general sundry income) amounted to 91,048 million for the first quarter.

The below table reflects financial information only for the first quarter (Jul - Sept 2023).

Revenue source	Jul	Aug	Sep	Total Q.1
Property rates	11,983	11,341	12,028	35,352
Service charges - electricity revenue	20,886	22,519	19,166	62,570
Service charges - water revenue	8,666	4,656	11,003	24,324
Service charges - sanitation revenue	4,076	4,083	4,074	12,232
Service charges - refuse revenue	2,452	2,454	2,401	7,307
Rental of facilities and equipment	25	-18	23	30
Interest earned - external investments		12		12
Interest earned - outstanding debtors	7,831	7,540	7,836	23,207
Fines, penalties and forfeits	293	2,527	1,331	4,152
Licences and permits	52	1,079	27	1,158
Transfers and subsidies-operational	60,476		1,275	61,751
Other revenue	310	329	109	749
Total Operating Revenue	117,050	56,522	59,274	232,846

Detailed explanation of Operating revenue by sources.

1. Property rates.

The revenue realised for the first quarter reflect a balance of 35,352 million. This revenue source is one of the key sources that is servicing municipal operating activities. Revenue on property rates is usually affected by continuous objections of the valuation roll and supplementary thereof. With the current trend of under collection the municipality need to effectively improve on the revenue collection measures to ensure achievement of the projected/budgeted collection rate of 75%.

2. Service charges –Electricity.

The municipality has realised revenue from this source of about 62,570 million. It includes revenue from conventional and pre-paid services.

From the beginning of October 2023, the municipality has contracted Cigicell as a system service provider for selling pre-paid electricity. Under collection of revenue against the projected budget was experienced for the quarter under review.

3. Service charges- Water.

Water provision remains a key challenge to the municipality as the municipality sometimes is unable to provide uninterrupted water supply to all areas. It is for these and other factors affecting water revenue to continue to be under budget projection. The municipality is currently on course to augment the water supply to areas mostly affected by these water shortages. For the quarter under review revenue realised from water amounted to 24,324 million.

4. Service charges-Sanitation.

For the first quarter revenue billed on sanitation amounted to 12,232 million. When compared against the projected budget, a shortfall of about 5.9 percent was experienced for the quarter under review.

5. Service charges-Waste management.

Revenue billed for this quarter amounted to 7,307 million. When compared against the projected revenue a 3.8 percent under the projection can be noted.

The municipality has acquired three brand new refuse trucks in this new financial year to assist with refuse removal as most of the old trucks were always on mechanical breakdowns which affected consumer's attitude in servicing their accounts with the municipality.

6. Rental of facilities and equipments.

Revenue realised on rentals amounts to R30 thousands. This item usually relies on seasonal events or bookings. During the winter season most municipal facilities remain idling due to few bookings experienced. The item will certainly peak in the coming quarter due to festive events.

7. Interest earned from external investments.

Interest earned on call investments amount to R12 thousand. These are short term investments the municipality usually set aside on receipt of conditional grants to earn interest to supplement internal revenue.

8. Interest earned on outstanding debtors.

Interest billed on outstanding debtors continues to increase which poses a challenge to the efforts of the municipality to reduce outstanding debtors. The economic factors, negative consumer attitude towards settling their accounts due to service delivery challenges, indigent consumers contribute to this ever increasing balance. For this quarter the balance stands at 23,207 million.

9. Fines, Licenses and permits.

This item comprises of library, traffic fines, motor licenses and hawkers permits. The revenue billed on these items for the quarter amounted to 4,152 million for fines and penalties; and 1,158 million for licensing.

10. Transfer and subsidies.

This line item includes operating grants received and realised. For the first quarter 61,751 million was realised as revenue from operating grants spending and recognised. Below is a breakdown of operating grants realised for the quarter.

Operational grants realised	
Equitable share	60,385,000
Expanded Public Works Grant	479,011
Local Government Financial Management Grant	417,862
MI G Operational	378,451
LGSETA Skills Grant	90,720
TOTAL	61,751,043

11. Other revenue.

- This line item include sundry items such as revenue realised from sale of tender documents, advertising boards revenue, building fees, valuation services and other sundries. For the quarter under review the revenue realised is 749 thousand.
 - In light of the above analysis, most of the revenue sources of the municipality went below the projected budget for the quarter under review. This poses a concern for the municipality failing to achieve the required collection rate at the end of the year.
 - In recent months the municipality has initiated a programme called "Operation Patela" to collect outstanding debts from consumers. A slight improvement has been experienced on the collection rate and the programme promises to intensify and improves the revenue in the fourth quarter throughout to the next financial year.
 - Other revenue raising measures need to be implemented effectively to ensure a positive improvement in the fourth quarter.
-

Operating Expenditure.

Total operating expenditure incurred to date (Jul - Sept) amounts to R200,243 million. This translates into a 23 percent expenditure incurred to date against the total budget. When compared against the budget, an under expenditure of about 7 percent was realised to date.

The below tables reflects financial information only for the first quarter (Jul – Sept 2023).

The main cost drivers under operational expenditures are employee related cost which accounts for 31 percent, bulk purchases account for 35 percent, Contracted services at 5 percent and other expenditures account for 6 percent.

Expenditure by Type	Jul	Aug	Sep	Total Q.1
Employee related costs	21,762	22,213	18,360	62,335
Remuneration of councillors			2,299	2,299
Debt impairment				
Irrecoverable Debts Written Off	11	11	11	34
Depreciation & asset impairment			11,720	11,720
Finance charges		14,003	14,397	28,400
Bulk purchases		32,733	38,201	70,934
Inventory consumed	657	2,381	643	3,680
Contracted services	3,010	3,802	2,953	9,765
Transfers and subsidies				
Other expenditure	2,111	1,615	7,349	11,076
Total operating expenditure	27,552	76,758	95,933	200,243

Detailed explanation on operating expenditure by type.

1. Employees related costs.

The municipal staff compliment has a large contributing effect to the higher salary cost for the municipality. On an average the municipality spends a gross amount of ±21 million monthly to pay staff and third parties which puts a strain on municipal resources. For this quarter under review the municipality incurred expenditure totalling 62,335 million. Strict budgetary measures need to be placed especially around overtime and standby allowances to guard against overspending on the total salary budget.

2. Remuneration on councillors.

This line item remained within the projected budget with expenditure for the quarter at 2,299 million. For the past two months expenditure on this line item was grouped under employee related cost due to Payday alignment process that was still not finalised. That process was done during the month of September, whereby an expenditure of 2,299 million was incurred.

3. Debt impairment.

Provision for bad debt is usually done at year end during preparation of annual financial statements.

4. Depreciation and asset impairment.

For the quarter under review an amount of 11,720 million was realised for depreciation and amortisation of assets.

5. Finance charges.

This line item relate to payment of interest charges on late payment of creditors. To date expenditure incurred for this item to 28,400 million.

6. Bulk purchases.

Bulk purchases relates to electricity purchase from Eskom. This item contributes about 35 percent of the total operating expenditure. The municipality recorded expenditure totalling R70,934 million for the quarter under review. The municipality has a huge Eskom debt totalling above R1,035 billion as at Eskom billing period of Sept 2023. This debt includes the old debt (R577,463 million) from previous municipalities before amalgamation plus current debt (R458,013 million).

The municipality has recently audited the invoices received from Eskom as there was a suspicion of incorrect billing due to high bills received. Indeed an investigation report indicated that Eskom as overcharged us with an amount of R20m in the first quarter. Eskom has been duly informed and we are awaiting approval of the credit note.

7. Inventory consumed.

This includes Water purchase from Magalies Water, expenditure related to stores items and other minor operating expenditure items. For the first quarter an amount of 3,680 million was incurred under this line item.

Contracted services.

For the first quarter an amount of R9,765 million was incurred in relation to contracted services. This item includes security services, legal and other professional services used as and when the need arises. The municipality need to exercise some austerity measures on outsourced services to ensure minimal reliance on external professional service providers.

8. Irrecoverable debts written off.

Bad debts written off amounted to 34 thousand for the quarter.

9. Other expenditure.

These are general municipal running cost such as cleaning materials, S & T, bank charges, protective clothing, telephone and others. For the first quarter an amount of 11,076 million was incurred only for this line item. The main drivers to this expenditure are Vehicle running costs, Commissions paid to TMT, remuneration to ward committees, travelling and subsistence costs.

Though most of the expenditure items appear to be below the projected budget, this does not automatically mean the municipality is financial liquid, managing to service all its operating expenditure. This below projected expenditure can be attributed to cash constraints experienced.

Surplus/(Deficit)

When assessing the revenue and expenditure a surplus was experienced for the quarter. The municipality need to improve on revenue raising measures in order to continue servicing operating expenditures.

Operating Revenue	232,846 million
Operating Expenditure	200,243 million
<i>Surplus/Deficit before Capital Transfers</i>	32,603 million
Capital Transfers	21,700 million
<i>Surplus/Deficit after Capital Transfers</i>	54,303 million

Capital Expenditure

Total Capital Expenditure		69,157	219,833	-	32,635	32,635	54,958	(22,324)	-41%	219,833
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		1,600	12,500	-	57	57	3,125	(3,068)	-98%	12,500
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1,600	12,500	-	57	57	3,125	(3,068)	(0)	12,500
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		2,711	10,000	-	51	51	2,500	(2,449)	-98%	10,000
Community and social services		-	10,000	-	340	340	2,500	(2,159)	(0)	10,000
Sport and recreation		2,711	-	-	(290)	(290)	-	(290)	#DIV/0!	-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		21,889	33,685	-	13,101	13,101	8,421	4,680	56%	33,685
Planning and development		(32)	-	-	-	-	-	-		-
Road transport		21,921	33,685	-	13,101	13,101	8,421	4,680	0	33,685
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		42,957	163,649	-	19,426	19,426	40,912	(21,486)	-53%	163,649
Energy sources		22,259	4,635	-	(1,346)	(1,346)	1,159	(2,505)	(0)	4,635
Water management		4,473	97,176	-	10,804	10,804	24,294	(13,490)	(0)	97,176
Waste water management		7,401	54,265	-	8,616	8,616	13,566	(4,950)	(0)	54,265
Waste management		8,824	7,573	-	1,352	1,352	1,893	(541)	(0)	7,573
<i>Other</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	69,157	219,833	-	32,635	32,635	54,958	(22,324)	-41%	219,833
Funded by:										
National Government		40,196	205,333	-	31,957	31,957	51,333	(19,377)	(0)	205,333
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-		-
Transfers recognised - capital		40,196	205,333	-	31,957	31,957	51,333	(19,377)	-38%	205,333
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		962	14,500	-	85	85	3,625	(3,540)	(0)	14,500
Total Capital Funding		41,157	219,833	-	32,041	32,041	54,958	(22,917)	-42%	219,833

The municipality has made a budget provision of about 219,833 million with regard to capital expenditure acquisition. To date an amount of 32,635 million has been spent or committed which is 15 percent of the total budget. Accordingly the municipality should have been at 25 percent expenditure to ensure spending is in line with the projected budget.

Project implementation remains slow as some projects have still not yet started or spend. Some of the projects were affected by the late approval of project registration with sector departments, late finalization of supply chain processes and community disruptions which puts the municipality at risk of not completing these projects in time and the municipality may be required to return unspent funds or apply for roll over of funds with the National Treasury should it fails to fully spend the allocations.

The above table depicts expenditure by functions/divisions. Trading services which includes electricity, water, refuse removal and sewer services incurred about 19,426 million of the total expenditure, Economic and Environmental services by 13,101 million, Community and public safety by 51 thousand and lastly Governance and Administration incurred expenditure to the amount of 57 thousand for the quarter.

Most of these capital projects are conditionally grants funded as the municipality is mostly grant dependent.

STATEMENT OF FINANCIAL POSITION.

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		23,027	51,782	–	258,257	51,782
Trade and other receivables from exchange transactions		228,377	101,193	–	449,729	101,193
Receivables from non-exchange transactions		145,424	1,086,082	–	160,283	1,086,082
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,883	31,555	–	1,710	31,555
VAT		252,934	62,925	–	330,029	62,925
Other current assets		1,496	259,436	–	1,587	259,436
Total current assets		654,141	1,592,972	–	1,201,594	1,592,972
Non current assets						
Investments		128	133	–	128	133
Investment property		26,035	17,207	–	25,973	17,207
Property, plant and equipment		1,362,897	1,459,030	–	1,422,417	1,459,030
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1,287	161	–	1,287	161
Intangible assets		3,476	4,411	–	3,157	4,411
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1,393,822	1,480,943	–	1,452,962	1,480,943
TOTAL ASSETS		2,047,963	3,073,915	–	2,654,556	3,073,915
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	20	–	–	20
Consumer deposits		13,204	19,698	–	13,457	19,698
Trade and other payables from exchange transactions		1,064,598	684,780	–	1,573,219	684,780
Trade and other payables from non-exchange transactions		4,195	44,100	–	29,228	44,100
Provision		45,200	–	–	47,237	–
VAT		154,004	73,944	–	205,453	73,944
Other current liabilities		2,466	–	–	3,611	–
Total current liabilities		1,283,667	822,541	–	1,872,205	822,541
Non current liabilities						
Financial liabilities		(0)	–	–	(0)	–
Provision		63,356	–	–	62,963	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		57,775	139,890	–	70,276	139,890
Total non current liabilities		121,131	139,890	–	133,239	139,890
TOTAL LIABILITIES		1,404,798	962,431	–	2,005,444	962,431
NET ASSETS	2	643,165	2,111,483	–	649,112	2,111,483
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		652,051	2,111,000	–	648,629	2,111,000
Reserves and funds		483	483	–	483	483
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	652,534	2,111,483	–	649,112	2,111,483

A statement of financial position is commonly used to assess the position of an entity in terms of financial stability and potential risk. A typical statement is likely to include a snapshot of an entity's assets and liabilities.

From the above table an assessment can be made on municipality's ability to meet its current financial obligations and the current ratio in this regard equals to 0.6418:1. This ratio simply mean the municipality is not financial liquid, to turn its current assets into cash to service current liabilities and what the municipality owes is more than what it can turn into available cash to service such debts.

CASH FLOW STATEMENT.

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		127,384	127,384	-	261,725	261,725	25,477	236,248	927%	127,384
Service charges		421,537	421,537	-	17,512	17,512	51,968	(34,456)	-66%	421,537
Other revenue		26,006	26,006	-	30,901	30,901	19,178	11,722	61%	26,006
Transfers and Subsidies - Operational		152,011	152,011	-	63,473	63,473	8,307	55,166	664%	152,011
Transfers and Subsidies - Capital		205,333	205,333	-	45,970	45,970	4,854	41,116	847%	205,333
Interest		1,100	1,100	-	12	12	-	12	#DIV/0!	1,100
Dividends		-	-	-	-	-	138	(138)	-100%	-
Payments										
Suppliers and employees		(690,397)	(690,397)	-	(84,229)	(84,229)	-	(84,229)	#DIV/0!	(690,397)
Interest		(8,373)	(8,373)	-	-	-	-	-	-	(8,373)
Transfers and Subsidies		-	-	-	-	-	889	(889)	-100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		234,603	234,603	-	335,364	335,364	110,812	(224,552)	-203%	234,603
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	175,588	(175,588)	-100%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	80,080	(80,080)	-100%	-
Payments										
Capital assets		(221,433)	(221,433)	-	(43,507)	(43,507)	-	(43,507)	#DIV/0!	(221,433)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(221,433)	(221,433)	-	(43,507)	(43,507)	255,668	299,175	117%	(221,433)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	255,668	(255,668)	-100%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	255,668	255,668	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD		13,169	13,169	-	291,857	291,857	622,148			13,169
Cash/cash equivalents at beginning:		38,613	38,613	-	-	-	38,613			-
Cash/cash equivalents at month/year end:		51,782	51,782	-	-	291,857	660,761			13,169

References

The cash flow statement depicts the entity's ability to generate cash and how it makes use of that cash, the inflows and outflows of cash in an institution.

- The above table is divided into cash used on operating activities, on investing and financing activities.
- The net cash from operating activities which includes rates, service charges, transfer on grants, payments of salaries and other expenditures amounted to 335,364 million to date.
- Cash used on investing activities relates to capital acquisitions which amounted to 43,507 million.
- The cash equivalent at the end of the period equals 291,857 million.

DEBTORS AGEING ANALYSIS.

Description	NT Code	Budget Year 2023/24									Total over 90 days
		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	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	13,432	14,713	9,119	6,662	7,133	9,128	5,897	246,933	313,017	275,752
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	64	21,429	21,493	21,493
Receivables from Non-exchange Transactions - Property Rates	1400	10,249	6,771	6,265	6,209	5,169	5,093	5,584	194,866	240,207	216,922
Receivables from Exchange Transactions - Waste Water Management	1500	4,182	3,339	3,191	1,925	1,867	1,846	1,839	79,318	97,507	86,795
Receivables from Exchange Transactions - Waste Management	1600	2,461	1,920	1,812	1,159	1,140	1,112	1,098	56,408	67,109	60,916
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	7,701	7,418	7,258	6,882	6,728	6,544	6,506	255,337	304,374	281,997
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	376	70	72	69	27	57	21	32,813	33,506	32,987
Total By Income Source	2000	38,403	34,231	27,718	22,905	22,065	23,779	21,009	887,104	1,077,214	976,862
2022/23 - totals only		27,287	21,017	19,421	18,204	17,803	25,171	82,961	649,363	861,226	793,502
Debtors Age Analysis By Customer Group											
Organs of State	2200	2,225	2,071	1,848	1,243	1,282	1,195	891	40,497	51,250	45,107
Commercial	2300	8,457	5,393	5,170	4,666	4,264	4,005	3,995	169,601	205,550	186,530
Households	2400	27,721	26,766	20,700	16,997	16,519	18,580	16,122	677,007	820,413	745,226
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	38,403	34,231	27,718	22,905	22,065	23,779	21,009	887,104	1,077,214	976,862

Debtors ageing analysis as at 30th September 2023 indicates that the total amount outstanding for debtors is 1,077214 million. The electricity billing is done on a separate system hence the amount on the above table shows a lower balance. As per the Netelek ageing report for September the outstanding debtors on conventional electricity equals to R20million. The municipality has taken some measures to reduce this balance by improving on service cut-offs, sending SMS notifications to remind consumers of their debts and demand letters.

This exercise is slowly yielding some positive results as some consumers are heeding the call, some still query the balances while others are prepared to enter into payment agreement to settle their accounts.

In terms of customer groups, households have the highest debt with R820,413 million, commercial debtors at R205,550 million and organ of state with R51,250 million outstanding as at the end of the period under review.

There are measures in place to try to collect outstanding debts which includes sending out of intention letters to disconnect services, interest waiver scheme to encourage consumers to settle their accounts, offsetting a portion of the pre-paid electricity customer to settle their debts and sending SMS every month.

The municipality has recently appointed Revenue Agents to assist with meter audit and reporting faults, verify consumer details, rezoning issues, monitor compliance and illegal buildings.

BUDGET STATEMENT TABLES

The table below shows quarterly financial performance, by revenue source and expenditure item, for the period ended 30th September 2023.

MBRR C1-Summary: Budget Statement - Financial Performance (revenue and expenditure)

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									
Financial Performance									
Property rates	117,570	149,864	–	35,352	35,352	37,466	(2,114)	-6%	149,864
Service charges	317,130	475,890	–	106,434	106,434	118,973	(12,538)	-11%	475,890
Investment revenue	364	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	364	1,100	–	12	12	275	(263)	-96%	1,100
Other own revenue	263,247	241,755	–	91,048	91,048	80,728	10,320	13%	–
Total Revenue (excluding capital transfers and contributions)	698,674	868,609	–	232,846	232,846	237,442	(4,596)	-2%	868,609
Employee costs	226,502	287,900	–	62,335	62,335	71,975	(9,640)	–	287,900
Remuneration of Councillors	11,628	13,260	–	2,299	2,299	3,315	(1,016)	–	13,260
Depreciation and amortisation	40,553	48,630	–	11,720	11,720	12,157	(438)	–	48,630
Interest	12,419	27,373	–	28,400	28,400	6,843	21,557	–	27,373
Inventory consumed and bulk purchases	225,854	271,250	–	74,615	74,615	67,812	6,802	–	271,250
Transfers and subsidies	1,204	200	–	–	–	50	(50)	-100%	200
Other expenditure	217,179	215,350	–	20,874	20,874	53,838	(32,963)	-61%	215,350
Total Expenditure	735,340	863,962	–	200,243	200,243	215,991	(15,747)	-7%	863,962
Surplus/(Deficit)	(36,665)	4,647	–	32,603	32,603	21,451	11,152	52%	4,647
Transfers and subsidies - capital (monetary)	47,631	205,333	–	21,700	21,700	51,333	(29,633)	-58%	205,333
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	10,966	209,980	–	54,303	54,303	72,785	(18,482)	-25%	209,980
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	10,966	209,980	–	54,303	54,303	72,785	(18,482)	-25%	209,980
Capital expenditure & funds sources									
Capital expenditure	69,157	219,833	–	32,635	32,635	54,958	(22,324)	-41%	219,833
Capital transfers recognised	40,196	205,333	–	31,957	31,957	51,333	(19,377)	-38%	205,333
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	962	14,500	–	85	85	3,625	(3,540)	-98%	14,500
Total sources of capital funds	41,157	219,833	–	32,041	32,041	54,958	(22,917)	-42%	219,833
Financial position									
Total current assets	654,141	1,592,972	–	–	1,201,594	–	–	–	1,592,972
Total non current assets	1,393,822	1,480,943	–	–	1,452,962	–	–	–	1,480,943
Total current liabilities	1,283,667	822,541	–	–	1,872,205	–	–	–	822,541
Total non current liabilities	121,131	139,890	–	–	133,239	–	–	–	139,890
Community wealth/Equity	652,534	2,111,483	–	–	649,112	–	–	–	2,111,483
Cash flows									
Net cash from (used) operating	234,603	234,603	–	335,364	335,364	110,812	(224,552)	-203%	234,603
Net cash from (used) investing	(221,433)	(221,433)	–	(43,507)	(43,507)	255,668	299,175	117%	(221,433)
Net cash from (used) financing	–	–	–	–	–	255,668	255,668	100%	–
Cash/cash equivalents at the month/year end	51,782	51,782	–	–	291,857	660,761	368,904	56%	13,169
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	38,403	34,231	27,718	22,905	22,065	23,779	21,009	887,104	1,077,214
Creditors Age Analysis									
Total Creditors	68,739	56,023	3,011	105,547	4,261	8,820	0	933,029	1,179,429

Below is a table showing the financial performance for the quarter ending 30th September 2023 categorised by municipal vote.

MBRR C3- Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Public Office Bearers		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		17	63	-	16	16	16	(0)	-0.6%	63
Vote 3 - Budget and Treasury		211,386	226,205	-	59,306	59,306	56,551	2,755	4.9%	226,205
Vote 4 - Planning and Economic Development		124,651	148,630	-	61,007	61,007	57,447	3,560	6.2%	148,630
Vote 5 - Technical Services		372,578	654,467	-	121,352	121,352	163,617	(42,265)	-25.8%	654,467
Vote 6 - Corporate Services		1,083	230	-	272	272	58	214	372.5%	230
Vote 7 - Community and Social Services		36,590	44,347	-	12,592	12,592	11,087	1,506	13.6%	44,347
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	746,306	1,073,942	-	254,546	254,546	288,775	(34,229)	-11.9%	1,073,942
Expenditure by Vote	1									
Vote 1 - Public Office Bearers		21,228	21,102	-	4,630	4,630	5,276	(645)	-12.2%	21,102
Vote 2 - Municipal Manager		19,156	27,006	-	4,840	4,840	6,752	(1,912)	-28.3%	27,006
Vote 3 - Budget and Treasury		100,565	158,143	-	12,739	12,739	39,536	(26,797)	-67.8%	158,143
Vote 4 - Planning and Economic Development		20,441	24,788	-	4,690	4,690	6,197	(1,507)	-24.3%	24,788
Vote 5 - Technical Services		429,146	463,415	-	138,636	138,636	115,854	22,782	19.7%	463,415
Vote 6 - Corporate Services		68,159	79,729	-	17,819	17,819	19,932	(2,113)	-10.6%	79,729
Vote 7 - Community and Social Services		76,646	89,778	-	16,889	16,889	22,444	(5,555)	-24.8%	89,778
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	735,340	863,962	-	200,243	200,243	215,991	(15,747)	-7.3%	863,962
Surplus/ (Deficit) for the year	2	10,966	209,980	-	54,303	54,303	72,785	(18,482)	-25.4%	209,980

MBRR C4- Budget Statement - Financial Performance (standard classification)

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		212,558	273,518	-	62,570	62,570	68,379	(5,809)	(0)	273,518
Service charges - Water		55,604	120,015	-	24,324	24,324	30,004	(5,679)	(0)	120,015
Service charges - Waste Water Management		28,152	51,984	-	12,232	12,232	12,996	(764)	(0)	51,984
Service charges - Waste management		20,816	30,373	-	7,307	7,307	7,583	(286)	(0)	30,373
Sale of Goods and Rendering of Services		2,366	6,571	-	453	453	1,643	(1,190)	(0)	6,571
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		41,742	68,900	-	23,207	23,207	17,225	5,982	0	68,900
Interest from Current and Non Current Assets		364	1,100	-	12	12	275	(263)	(0)	1,100
Dividends		72	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		208	691	-	30	30	173	(143)	(0)	691
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		1,977	938	-	296	296	234	62	0	938
Non-Exchange Revenue										
Property rates		117,570	149,864	-	35,352	35,352	37,466	(2,114)	(0)	149,864
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		61,074	4,447	-	4,152	4,152	1,112	3,040	0	4,447
Licence and permits		7,752	8,198	-	1,158	1,158	2,049	(891)	(0)	8,198
Transfers and subsidies - Operational		128,255	152,011	-	61,751	61,751	58,292	3,459	0	152,011
Interest		20,163	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		698,674	868,609	-	232,846	232,846	237,442	(4,596)	-2%	868,609
Expenditure By Type										
Employee related costs		226,502	287,900	-	62,335	62,335	71,975	(9,640)	(0)	287,900
Remuneration of councillors		11,628	13,260	-	2,299	2,299	3,315	(1,016)	(0)	13,260
Bulk purchases - electricity		201,673	241,606	-	70,934	70,934	60,402	10,533	0	241,606
Inventory consumed		24,181	29,644	-	3,680	3,680	7,411	(3,731)	(0)	29,644
Debt impairment		68,777	-	-	-	-	-	-	-	-
Depreciation and amortisation		40,553	48,630	-	11,720	11,720	12,157	(438)	(0)	48,630
Interest		12,419	27,373	-	28,400	28,400	6,843	21,557	0	27,373
Contracted services		42,493	86,468	-	9,765	9,765	21,617	(11,852)	(0)	86,468
Transfers and subsidies		1,204	200	-	-	-	50	(50)	(0)	200
Irrecoverable debts written off		20,036	93,499	-	34	34	23,375	(23,341)	(0)	93,499
Operational costs		85,452	35,383	-	11,076	11,076	8,846	2,230	0	35,383
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		421	-	-	-	-	-	-	-	-
Total Expenditure		735,340	863,962	-	200,243	200,243	215,991	(15,747)	-7%	863,962
Surplus/(Deficit)		(36,665)	4,647	-	32,603	32,603	21,451	11,152	0	4,647
Transfers and subsidies - capital (monetary allocations)		47,631	205,333	-	21,700	21,700	51,333	(29,633)	(0)	205,333
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &		10,966	209,980	-	54,303	54,303	72,785			209,980
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		10,966	209,980	-	54,303	54,303	72,785			209,980
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10,966	209,980	-	54,303	54,303	72,785			209,980
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		10,966	209,980	-	54,303	54,303	72,785			209,980

MBRR C5- Budget Statement - Capital Expenditure by functional classification and funding sources.

Total Capital Expenditure		69,157	219,833	-	32,635	32,635	54,958	(22,324)	-41%	219,833
Capital Expenditure - Functional Classification										
Governance and administration		1,600	12,500	-	57	57	3,125	(3,068)	-98%	12,500
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1,600	12,500	-	57	57	3,125	(3,068)	(0)	12,500
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		2,711	10,000	-	51	51	2,500	(2,449)	-98%	10,000
Community and social services		-	10,000	-	340	340	2,500	(2,159)	(0)	10,000
Sport and recreation		2,711	-	-	(290)	(290)	-	(290)	#DIV/0!	-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		21,889	33,685	-	13,101	13,101	8,421	4,680	56%	33,685
Planning and development		(32)	-	-	-	-	-	-		-
Road transport		21,921	33,685	-	13,101	13,101	8,421	4,680	0	33,685
Environmental protection		-	-	-	-	-	-	-		-
Trading services		42,957	163,649	-	19,426	19,426	40,912	(21,486)	-53%	163,649
Energy sources		22,259	4,635	-	(1,346)	(1,346)	1,159	(2,505)	(0)	4,635
Water management		4,473	97,176	-	10,804	10,804	24,294	(13,490)	(0)	97,176
Waste water management		7,401	54,265	-	8,616	8,616	13,566	(4,950)	(0)	54,265
Waste management		8,824	7,573	-	1,352	1,352	1,893	(541)	(0)	7,573
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	69,157	219,833	-	32,635	32,635	54,958	(22,324)	-41%	219,833
Funded by:										
National Government		40,196	205,333	-	31,957	31,957	51,333	(19,377)	(0)	205,333
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-		-
Transfers recognised - capital		40,196	205,333	-	31,957	31,957	51,333	(19,377)	-38%	205,333
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		962	14,500	-	85	85	3,625	(3,540)	(0)	14,500
Total Capital Funding		41,157	219,833	-	32,041	32,041	54,958	(22,917)	-42%	219,833

MBRR SC6: Financial Position as at 30th September 2023.

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		23,027	51,782	-	258,257	51,782
Trade and other receivables from exchange transactions		228,377	101,193	-	449,729	101,193
Receivables from non-exchange transactions		145,424	1,086,082	-	160,283	1,086,082
Current portion of non-current receivables		-	-	-	-	-
Inventory		2,883	31,555	-	1,710	31,555
VAT		252,934	62,925	-	330,029	62,925
Other current assets		1,496	259,436	-	1,587	259,436
Total current assets		654,141	1,592,972	-	1,201,594	1,592,972
Non current assets						
Investments		128	133	-	128	133
Investment property		26,035	17,207	-	25,973	17,207
Property, plant and equipment		1,362,897	1,459,030	-	1,422,417	1,459,030
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1,287	161	-	1,287	161
Intangible assets		3,476	4,411	-	3,157	4,411
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1,393,822	1,480,943	-	1,452,962	1,480,943
TOTAL ASSETS		2,047,963	3,073,915	-	2,654,556	3,073,915
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	20	-	-	20
Consumer deposits		13,204	19,698	-	13,457	19,698
Trade and other payables from exchange transactions		1,064,598	684,780	-	1,573,219	684,780
Trade and other payables from non-exchange transactions		4,195	44,100	-	29,228	44,100
Provision		45,200	-	-	47,237	-
VAT		154,004	73,944	-	205,453	73,944
Other current liabilities		2,466	-	-	3,611	-
Total current liabilities		1,283,667	822,541	-	1,872,205	822,541
Non current liabilities						
Financial liabilities		(0)	-	-	(0)	-
Provision		63,356	-	-	62,963	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		57,775	139,890	-	70,276	139,890
Total non current liabilities		121,131	139,890	-	133,239	139,890
TOTAL LIABILITIES		1,404,798	962,431	-	2,005,444	962,431
NET ASSETS	2	643,165	2,111,483	-	649,112	2,111,483
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		652,051	2,111,000	-	648,629	2,111,000
Reserves and funds		483	483	-	483	483
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	652,534	2,111,483	-	649,112	2,111,483

MBRR C7 Quarterly Budget Statement - Cash Flow

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		127,384	127,384	-	261,725	261,725	25,477	236,248	927%	127,384
Service charges		421,537	421,537	-	17,512	17,512	51,968	(34,456)	-86%	421,537
Other revenue		26,006	26,006	-	30,901	30,901	19,178	11,722	61%	26,006
Transfers and Subsidies - Operational		152,011	152,011	-	63,473	63,473	8,307	55,166	664%	152,011
Transfers and Subsidies - Capital		205,333	205,333	-	45,970	45,970	4,854	41,116	847%	205,333
Interest		1,100	1,100	-	12	12	-	12	#DIV/0!	1,100
Dividends		-	-	-	-	-	138	(138)	-100%	-
Payments										
Suppliers and employees		(690,397)	(690,397)	-	(84,229)	(84,229)	-	(84,229)	#DIV/0!	(690,397)
Interest		(8,373)	(8,373)	-	-	-	-	-	-	(8,373)
Transfers and Subsidies		-	-	-	-	-	889	(889)	-100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		234,603	234,603	-	335,364	335,364	110,812	(224,552)	-203%	234,603
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	175,588	(175,588)	-100%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	80,080	(80,080)	-100%	-
Payments										
Capital assets		(221,433)	(221,433)	-	(43,507)	(43,507)	-	(43,507)	#DIV/0!	(221,433)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(221,433)	(221,433)	-	(43,507)	(43,507)	255,668	299,175	117%	(221,433)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	255,668	(255,668)	-100%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	255,668	255,668	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD		13,169	13,169	-	291,857	291,857	622,148			13,169
Cash/cash equivalents at beginning:		38,613	38,613	-	-	-	38,613			-
Cash/cash equivalents at month/year end:		51,782	51,782	-	291,857	291,857	660,761			13,169

References

Explanation of operational expenditure variances per municipal vote.

Total Revenue by Vote	2	746,306	1,073,942	-	254,546	254,546	288,775	(34,229)	-11.9%	1,073,942
Expenditure by Vote	1									
Vote 1 - Public Office Bearers		21,228	21,102	-	4,630	4,630	5,276	(645)	-12.2%	21,102
Vote 2 - Municipal Manager		19,156	27,006	-	4,840	4,840	6,752	(1,912)	-28.3%	27,006
Vote 3 - Budget and Treasury		100,565	158,143	-	12,739	12,739	39,536	(26,797)	-67.8%	158,143
Vote 4 - Planning and Economic Development		20,441	24,788	-	4,690	4,690	6,197	(1,507)	-24.3%	24,788
Vote 5 - Technical Services		429,146	463,415	-	138,636	138,636	115,854	22,782	19.7%	463,415
Vote 6 - Corporate Services		68,159	79,729	-	17,819	17,819	19,932	(2,113)	-10.6%	79,729
Vote 7 - Community and Social Services		76,646	89,778	-	16,889	16,889	22,444	(5,555)	-24.8%	89,778
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	735,340	863,962	-	200,243	200,243	215,991	(15,747)	-7.3%	863,962
Surplus/ (Deficit) for the year	2	10,966	209,980	-	54,303	54,303	72,785	(18,482)	-25.4%	209,980

1. Public Office Bearers

This vote has spent below the budget and it's under by 12.2% to the projected budget at the end of the first quarter.

2. Municipal Manager

This vote has spent below the budget and it's under by 28.3% to the projected budget at the end of the first quarter.

3. Budget and Treasury

This vote has spent below the budget and it's under by 67.8% to the projected budget at the end of the first quarter.

4. Planning and Economic Development

This vote has spent below the budget and it's under by 24.3% to the projected budget at the end of the first quarter.

5. Technical Services

This vote has spent above the budget and it's over by 19.7% to the projected budget at the end of the first quarter.

6. Corporate Services

This vote has spent below the budget and it's under by 10.6% to the projected budget at the end of the first quarter.

7. Community and Social services

This vote has spent below the budget and it's under by 24.8% to the projected budget at the end of the first quarter.

The fact that most votes spent within the projected budget does not necessarily mean the municipality has sufficient budget, rather as the inability to meet financial obligations and cash flow

constraints as some creditors remain unpaid for period exceeding 30 days and some municipal services have been suspended as a result of cost containment measures.

Explanations of significant statistics

Safety of capital

The municipality's total assets remain greater than the total liabilities as indicated by the current ratio. Contributing factors to this scenario are the large number of consumer debtors and PPE. However the high level of unpaid creditors remains a threat to the overall debt to equity ratio. Should compliance with section 65(2)(e) of MFMA be observed, this ratio could be managed within the acceptable range.

Liquidity

The municipality's current liquidity state is not a positive one. The municipality could have maintained a positive ratio, only if the municipality was able to collect around 75% of all outstanding debtors within 30 days or when they become due.

Revenue management

The municipality's main revenue sources are property rates and services charges (electricity, water, sewerage and refuse removal) which form a significant percentage of the revenue basket for the Municipality. Rates and revenue from service charges comprises 67% of the total revenue mix for the first quarter.

Creditors' management

In terms of section 65(2)(e) of the MFMA states that the Accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure; that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

With the current financial constraints facing the municipality, some of the creditors remain unpaid over a period of 30 days which is a contravention of the above section, but stringent measures are taken to ensure that service providers are paid regularly.

Employee costs and Remuneration of Councilors.

This is the main cost drivers under operational expenditure as it accounts 31% of total operation expenditure. The municipality need to put measures in place to curb these expenditures.

CREDITORS AGEING ANALYSIS AS AT 30th SEPT 2023.

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	805,196
Bulk Water	0200	-	-	-	-	-	-	-	-	-	47,748
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	7,640	1,350	1,076	9,567	157	7,040	-	46,644	73,474	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	298
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	61,099	54,673	1,935	95,980	4,104	1,780	0	886,385	1,105,955	64,765
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	68,739	56,023	3,011	103,547	4,261	8,820	0	933,029	1,179,429	918,007

- The above table reflects creditors ageing per group. The creditors ageing balance as at 30th Sept 2023 stands at 1,179,429 million. The municipality is unable to pay its creditors within 30 days. This is a contravention of section 65(2)(e) of the MFMA and circulars.
- The municipality has entered into payment agreements with Eskom, SARS, Magalies Water, other third parties and creditors to service outstanding debts.
- The municipality application for debt relief on Eskom debt has been approved. This effectively means that an amount of R894 891 349.42 will ring fenced and written off over three years based on certain conditions. The municipality has submitted to Eskom a payment plan to settle the remaining creditors balance of R83 347 240 over three instalments on the date when equitable shares are received.

MBRR SC5 Quarterly Budget Statement - investment portfolio

MMLM INVESTMENT SCHEDULE 2023/24											
LONG TERM INVESTMENTS (longer than 12 months)											
FINANCIAL INSTITUTION	TYPE OF INVESTMENT	SPECIFIC PURPOSE	ACCOUNT NO	OPENING BALANCE	INTEREST ACCRUED-PRIOR YEAR (2022/23)	INTEREST EARNED TO DATE	INTEREST ACCRUED TO DATE	WITHDRAWALS / TRANSFERS	BANK CHARGES	DEPOSIT/ INVESTED/FAIR VALUE	CLOSING BALANCE 2023/09/30
NTK	SHARES			139 234	-	-	-	-	-	-	139 234
TOTAL				139 234	-	-	-	-	-	-	139 234
SHORT TERM INVESTMENTS (between 3 months and 12 months)											
FINANCIAL INSTITUTION	TYPE OF INVESTMENT	SPECIFIC PURPOSE	ACCOUNT NO	OPENING BALANCE	INTEREST ACCRUED-PRIOR YEAR (2022/23)	INTEREST EARNED TO DATE	INTEREST ACCRUED TO DATE	WITHDRAWALS / TRANSFERS	BANK CHARGES	DEPOSIT MADE	CLOSING BALANCE 2023/09/30
FNB	FIXED DEPOSIT	Deposit Magalies Water	710 5722 0470	936 898.37	56 791.44	13 475.94	5 433.18	-	-	-	1 007 165.75
TOTALS				936 898.37	56 791.44	13 475.94	5 433.18	-	-	-	1 007 165.75
CASH AND CASH EQUIVALENTS (less than 3 months)											
FINANCIAL INSTITUTION	TYPE OF INVESTMENT	SPECIFIC PURPOSE	ACCOUNT NO	OPENING BALANCE	INTEREST ACCRUED-PRIOR YEAR (2022/23)	INTEREST EARNED TO DATE	INTEREST ACCRUED TO DATE	WITHDRAWALS / TRANSFERS	BANK CHARGES	DEPOSIT MADE	CLOSING BALANCE 2023/09/30
STANDARD	32 DAYS		0388 3585 1007	6 783.31	1.30	3.96	-	-6 783.31	-	-	5.27
STANDARD	32 DAYS		0388 3585 1009	6 331 590.00	1 196.93	3 629.28	1.27	-6 331 589.98	-	-	4 826.22
STANDARD	32 DAYS		0388 3585 1003	5 048.78	4.50	78.67	5.48	-	-	-	5 131.96
STANDARD	32 DAYS		0388 3585 1008	9 372 638.15	1 771.81	5 372.41	1.88	-9 372 638.16	-	-	7 144.21
FNB	CALL		630 2033 9370	6.87	-	-	-	-	-	-	6.87
FNB	CALL		630 5948 2140	-	-	408 067.05	-	-11 655 150.21	-18.20	32 905 280.39	21 658 179.03
			630 5948 2968	-	-	101 157.44	-	-4 315 404.63	-18.20	7 331 589.98	3 117 324.59
TOTALS				15 716 067.11	2 974.54	518 308.81	8.63	-31 681 566.29	-36.40	40 236 870.37	24 792 618.14
TOTAL INVESTMENTS				16 792 199.49	59 765.98	531 784.74	5 441.81	-31 681 566.29	-36.40	40 236 870.37	25 939 017.89

- The above table indicates the investments the municipality has with different banking institutions. As at the 30th September 2023 the investment balance was sitting at R25 939 million.
- The balance includes a deposit to Magalies water. Interest on these accounts is realised monthly and withdrawals are done as and when the need for cash arises.
- Most of these accounts are driven by conditional grants receipts to generate interest which is then used to supplement municipal own revenue.

MBRR SC6 Quarterly Budget Statement – transfers and grant receipts.

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:		133,598	152,011	-	63,473	63,473	59,284	4,189	7.1%	152,011
Expanded Public Works Programme Integrated Grant		2,245	1,757	-	438	438	685	(247)	-36.1%	1,757
Local Government Financial Management Grant	3	2,600	2,650	-	2,650	2,650	1,034	1,617	156.4%	2,650
Municipal Infrastructure Grant		7,617	2,679	-	-	-	1,045	(1,045)	-100.0%	2,679
Equitable Share		121,136	144,925	-	60,385	60,385	56,521	3,864	6.8%	144,925
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		133,598	152,011	-	63,473	63,473	59,284	4,189	7.1%	152,011
Capital Transfers and Grants										
National Government:		44,812	205,333	-	46,302	46,302	80,080	(33,778)	-42.2%	205,333
Energy Efficiency and Demand Side Management Grant		-	4,000	-	-	-	1,560	(1,560)	-100.0%	4,000
Municipal Infrastructure Grant		33,000	50,894	-	29,839	29,839	19,849	9,990	50.3%	50,894
Integrated National Electrification Programme Grant		10,000	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1,812	150,439	-	16,463	16,463	58,671	(42,209)	-71.9%	150,439
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		44,812	205,333	-	46,302	46,302	80,080	(33,778)	-42.2%	205,333
TOTAL RECEIPTS OF TRANSFERS & GRANTS		178,410	357,344	-	109,775	109,775	139,364	(29,589)	-21.2%	357,344

MBRR SC7 (1) Quarterly Budget Statement - Transfers and Grants expenditure.

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:		6,855	7,086	-	1,275	1,275	1,771	(496)	-28.0%	7,086
Expanded Public Works Programme Integrated Grant		2,245	1,757	-	479	479	439	40	9.1%	1,757
Local Government Financial Management Grant	3	2,600	2,650	-	418	418	662	(245)	-36.9%	2,650
Municipal Infrastructure Grant		2,010	2,679	-	378	378	670	(291)	-43.5%	2,679
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		6,855	7,086	-	1,275	1,275	1,771	(496)	-28.0%	7,086
Capital Transfers and Grants										
National Government:		45,044	205,333	-	21,700	21,700	51,333	(29,633)	-57.7%	205,333
Energy Efficiency and Demand Side Management Grant		-	4,000	-	-	-	1,000	(1,000)	-100.0%	4,000
Municipal Infrastructure Grant		39,239	50,894	-	8,303	8,303	12,724	(4,420)	-34.7%	50,894
Integrated National Electrification Programme Grant		5,805	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	150,439	-	13,396	13,396	37,610	(24,213)	-64.4%	150,439
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		45,044	205,333	-	21,700	21,700	51,333	(29,633)	-57.7%	205,333
TOTAL EXPENDITURE OF TRANSFERS & GRANTS										
		51,899	212,419	-	22,975	22,975	53,105	(30,130)	-56.7%	212,419

MBRR SC8 Quarterly Budget Statement – Councillors and Staff benefits

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,724	9,624	-	1,489	1,489	2,406	(917)	-38%	9,624
Pension and UIF Contributions		0	223	-	-	-	56	(56)	-100%	223
Medical Aid Contributions		-	47	-	-	-	12	(12)	-100%	47
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,116	1,142	-	284	284	286	(1)	0%	1,142
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,788	2,223	-	526	526	556	(30)	-5%	2,223
Sub Total - Councillors		11,628	13,260	-	2,299	2,299	3,315	(1,016)	-31%	13,260
% increase	4		14.0%							14.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,074	3,905	-	892	892	976	(85)	-9%	3,905
Pension and UIF Contributions		4	289	-	33	33	72	(39)	-54%	289
Medical Aid Contributions		-	51	-	9	9	13	(3)	-26%	51
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		520	1,889	-	345	345	472	(127)	-27%	1,889
Cellphone Allowance		22	-	-	9	9	-	9	#DIV/0!	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	38	38	-	38	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,621	6,134	-	1,327	1,327	1,534	(207)	-13%	6,134
% increase	4		69.4%							69.4%
Other Municipal Staff										
Basic Salaries and Wages		136,034	174,663	-	36,837	36,837	43,666	(6,829)	-16%	174,663
Pension and UIF Contributions		28,588	42,653	-	7,845	7,845	10,663	(2,818)	-26%	42,653
Medical Aid Contributions		10,048	19,527	-	2,746	2,746	4,882	(2,135)	-44%	19,527
Overtime		16,902	15,000	-	4,372	4,372	3,750	622	17%	15,000
Performance Bonus		8,653	11,560	-	3,598	3,598	2,890	708	25%	11,560
Motor Vehicle Allowance		11,200	13,868	-	3,090	3,090	3,467	(376)	-11%	13,868
Cellphone Allowance		115	-	-	-	-	-	-	-	-
Housing Allowances		1,039	1,037	-	341	341	259	82	32%	1,037
Other benefits and allowances		5,365	3,459	-	937	937	865	72	8%	3,459
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		269	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4,664	-	-	1,053	1,053	-	1,053	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	188	188	-	188	#DIV/0!	-
In kind benefits		4	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		222,881	281,766	-	61,009	61,009	70,441	(9,433)	-13%	281,766
% increase	4		26.4%							26.4%
Total Parent Municipality		238,130	301,160	-	64,634	64,634	75,290	(10,656)	-14%	301,160

MBRR SC9 Quarterly Budget Statement – Actuals and revised targets for cash receipts.

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year 2023/25	Budget Year 2024/26	
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates		161,242	51,328	49,155	33,622	34,896	36,552	34,259	34,259	35,660	34,386	32,985	30,437	127,384	133,626	139,907	
Service charges - Electricity revenue		55	22	11	73,570	76,168	79,546	74,869	74,869	77,727	75,129	72,271	67,074	259,842	291,416	326,386	
Service charges - Water revenue		3,615	2,601	3,053	25,352	26,310	27,557	25,831	25,831	26,886	25,927	24,872	22,954	95,892	100,687	105,721	
Service charges - Waste Water Management		1,476	1,644	1,657	10,963	11,378	11,918	11,171	11,171	11,628	11,212	10,755	9,925	41,536	43,571	45,619	
Service charges - Waste Management		1,185	1,094	1,101	6,405	6,648	6,963	6,527	6,527	6,794	6,551	6,284	5,799	24,268	25,457	26,653	
Rental of facilities and equipment		8	-	-	183	190	199	186	186	194	187	180	166	691	725	766	
Interest earned - external investments		-	12	0	275	275	275	275	275	275	275	275	275	1,100	1,100	1,100	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		293	330	-	1,174	1,218	1,276	1,196	1,196	1,245	1,200	1,151	1,063	4,447	4,665	4,884	
Licences and permits		60	1,241	31	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	8,198	8,599	9,003	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		60,385	3,088	-	27,263	40,944	63,745	27,263	27,263	69,826	27,263	27,263	27,263	152,011	160,166	166,986	
Other revenue		12,012	6,364	10,583	4,662	4,662	4,662	4,662	4,662	4,662	4,662	4,662	4,662	12,670	21,569	21,701	
Cash Receipts by Source		240,323	67,711	65,571	185,160	204,375	234,370	187,927	187,927	236,577	188,480	182,393	171,326	726,247	789,755	846,860	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations)		42,904	-	3,066	24,878	43,358	74,158	24,878	24,878	82,371	24,878	24,878	24,878	205,333	148,118	150,412	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		283,226	67,711	68,637	210,037	247,732	308,527	212,804	212,804	318,948	213,358	207,271	196,203	931,581	937,873	997,272	
Cash Payments by Type																	
Employee related costs		15,902	-	-	79,489	82,553	86,536	81,021	81,021	84,391	81,327	77,957	71,830	306,370	313,233	328,138	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	2,310	2,394	2,503	2,352	2,352	2,444	2,361	2,268	2,101	8,373	9,185	9,999	
Bulk purchases - Electricity		12,599	5,176	4,664	65,630	67,950	70,966	66,790	66,790	69,342	67,022	64,470	59,829	232,017	259,859	291,042	
Acquisitions - water & other inventory		1,788	923	786	5,950	6,175	6,468	6,062	6,062	6,310	6,085	5,837	5,387	22,506	23,631	24,812	
Contracted services		3,666	5,347	8,117	22,823	23,687	24,811	23,255	23,255	24,206	23,341	22,380	20,661	86,468	90,705	94,968	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		8,352	1,515	1,427	11,507	11,937	12,496	11,722	11,722	12,195	11,765	11,291	10,431	43,036	46,136	48,047	
Cash Payments by Type		42,306	12,961	14,994	187,708	194,696	203,780	191,202	191,202	198,889	191,901	184,214	170,239	698,769	742,748	797,006	
Other Cash Flows/Payments by Type																	
Capital assets		32,048	3,143	8,316	48,522	50,736	53,615	49,629	49,629	52,065	49,851	47,415	42,986	221,433	176,718	179,684	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		13,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		88,322	16,104	23,310	236,230	245,432	257,395	240,831	240,831	250,954	241,751	231,629	213,225	920,203	919,466	976,691	
NET INCREASE/(DECREASE) IN CASH HELD		194,904	51,607	45,327	(26,193)	2,300	51,133	(28,027)	(28,027)	67,994	(28,394)	(24,359)	(17,022)	11,378	18,407	20,582	
Cash/cash equivalents at the month/year beginning:		36,900	231,804	283,411	328,738	302,545	304,845	355,977	327,950	299,923	367,917	339,524	315,165	36,900	48,278	66,685	
Cash/cash equivalents at the month/year end:		231,804	283,411	328,738	302,545	304,845	355,977	327,950	299,923	367,917	339,524	315,165	298,143	48,278	66,685	87,267	

MBRR SC12 Quarterly Budget Statement – Capital expenditure trend

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original
R thousands									
Monthly expenditure performance trend									
July	(496,040)	(496,040)	(496,040)	(496,040)		(496,040)	-		
August	(35,586)	(35,586)	(35,586)	(35,586)		(531,627)	-		
September	(30,021)	(30,021)	(30,021)	(30,021)		(561,648)	-		
October	21,485	21,485	21,485	-		(540,163)	-		
November	13,418	13,418	13,418	-		(526,745)	-		
December	14,058	14,058	14,058	-		(512,687)	-		
January	34,210	34,210	34,210	-		(478,478)	-		
February	13,465	13,465	13,465	-		(465,013)	-		
March	66,947	66,947	66,947	-		(398,066)	-		
April	56,033	56,033	56,033	-		(342,033)	-		
May	17,543	17,543	17,543	-		(324,490)	-		
June	(228,229)	(228,229)	(228,229)	-		(552,719)	-		
Total Capital expenditure	(552,719)	(552,719)	(552,719)	#####					

MBRR SC13a Quarterly Budget Statement - Capital expenditure on new assets by asset class.

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		36,355	152,471	-	18,052	18,052	38,118	20,066	52.6%	152,471
Roads Infrastructure		25,213	33,685	-	9,424	9,424	8,421	(1,002)	-11.9%	33,685
Roads		25,213	33,685	-	9,424	9,424	8,421	1,002	0	33,685
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,705	4,635	-	(3,602)	(3,602)	1,159	4,760	410.9%	4,635
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4,981	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		11,805	4,635	-	-	-	1,159	(1,159)	(0)	4,635
Capital Spares		(8,080)	-	-	(3,602)	(3,602)	-	(3,602)	#DIV/0!	-
Water Supply Infrastructure		302	97,176	-	11,442	11,442	24,294	12,852	52.9%	97,176
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		0	-	-	53	53	-	53	#DIV/0!	-
Reservoirs		302	-	-	-	-	-	-	-	-
Pump Stations		-	97,176	-	11,389	11,389	24,294	(12,905)	(0)	97,176
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,175	11,027	-	788	788	2,757	1,969	71.4%	11,027
Pump Station		140	10,025	-	-	-	2,506	(2,506)	(0)	10,025
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1,034	-	-	788	788	-	788	#DIV/0!	-
Outfall Sewers		-	1,002	-	-	-	251	(251)	(0)	1,002
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		960	5,949	-	-	-	1,487	1,487	100.0%	5,949
Landfill Sites		960	5,949	-	-	-	1,487	(1,487)	(0)	5,949
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	46,451	152,471	-	18,052	18,052	38,118	20,066	52.6%	152,471

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3,344	39,261	-	539	539	9,815	9,276	94.5%	39,261
Roads Infrastructure		750	7,265	-	-	-	1,816	1,816	100.0%	7,265
Roads		750	7,265	-	-	-	1,816	(1,816)	(0)	7,265
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		0	-	-	-	-	-	-	-	-
Drainage Collection		0	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,028	11,625	-	192	192	2,906	2,714	93.4%	11,625
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		0	2,783	-	173	173	696	(523)	(0)	2,783
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2,028	8,842	-	19	19	2,210	(2,191)	(0)	8,842
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		294	10,053	-	174	174	2,513	2,339	93.1%	10,053
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	3	3	-	3	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		0	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		294	10,053	-	171	171	2,513	(2,342)	(0)	10,053
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		271	10,318	-	173	173	2,579	2,407	93.3%	10,318
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		271	10,318	-	173	173	2,579	(2,407)	(0)	10,318
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	110	-	-	-	27	27	100.0%	110

Other assets	148	2,122	-	-	-	530	530	100.0%	2,122	
Operational Buildings	148	2,122	-	-	-	530	530	100.0%	2,122	
Municipal Offices	148	1,911	-	-	-	478	(478)	(0)	1,911	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	211	-	-	-	53	(53)	(0)	211	
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	62	200	-	-	-	50	50	100.0%	200	
Computer Equipment	62	200	-	-	-	50	(50)	(0)	200	
Furniture and Office Equipment	1	211	-	1	1	53	52	98.1%	211	
Furniture and Office Equipment	1	211	-	1	1	53	(52)	(0)	211	
Machinery and Equipment	76	3,159	-	-	-	790	790	100.0%	3,159	
Machinery and Equipment	76	3,159	-	-	-	790	(790)	(0)	3,159	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
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 Repairs and Maintenance Expenditure	1	3,631	45,062	-	540	540	11,266	10,725	95.2%	45,062

Table 21 MBRRSC 13d Expenditure on depreciation by asset class.

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		35,332	27,196	-	9,615	9,615	6,799	(2,816)	-41.4%	27,196
Roads Infrastructure		12,382	9,170	-	3,436	3,436	2,293	(1,143)	-49.9%	9,170
Roads		12,382	9,170	-	3,436	3,436	2,293	1,143	0	9,170
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,145	50	-	339	339	12	(327)	-2639.4%	50
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1,145	50	-	339	339	12	327	0	50
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,677	3,827	-	1,746	1,746	957	(789)	-82.5%	3,827
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	47	-	310	310	12	298	0	47
LV Networks		6,303	3,780	-	1,346	1,346	945	401	0	3,780
Capital Spares		374	-	-	90	90	-	90	#DIV/0!	-
Water Supply Infrastructure		6,672	8,155	-	1,723	1,723	2,039	316	15.5%	8,155
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		6,672	8,155	-	1,723	1,723	2,039	(316)	(0)	8,155
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,405	5,995	-	2,357	2,357	1,499	(858)	-57.3%	5,995
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		8,405	5,995	-	2,357	2,357	1,499	858	0	5,995
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		51	-	-	14	14	-	(14)	#DIV/0!	-
Landfill Sites		51	-	-	14	14	-	14	#DIV/0!	-

Other assets	892	-	-	228	228	-	(228)	#DIV/0!	-	
Operational Buildings	892	-	-	228	228	-	(228)	#DIV/0!	-	
Municipal Offices	892	-	-	228	228	-	228	#DIV/0!	-	
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	255	500	-	64	64	125	61	49.0%	500	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	255	500	-	64	64	125	61	49.0%	500	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	255	500	-	64	64	125	(61)	(0)	500	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	317	-	-	98	98	-	(98)	#DIV/0!	-	
Computer Equipment	317	-	-	98	98	-	98	#DIV/0!	-	
Furniture and Office Equipment	11	1,598	-	28	28	399	372	93.1%	1,598	
Furniture and Office Equipment	11	1,598	-	28	28	399	(372)	(0)	1,598	
Machinery and Equipment	168	19,336	-	518	518	4,834	4,316	89.3%	19,336	
Machinery and Equipment	168	19,336	-	518	518	4,834	(4,316)	(0)	19,336	
Transport Assets	1,338	-	-	508	508	-	(508)	#DIV/0!	-	
Transport Assets	1,338	-	-	508	508	-	508	#DIV/0!	-	
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 Depreciation	1	40,504	48,630	-	11,707	11,707	12,157	450	3.7%	48,630

Community Assets	-	8,000	-	587	587	2,000	1,413	70.6%	8,000
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	8,000	-	587	587	2,000	1,413	70.6%	8,000
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	8,000	-	587	587	2,000	(1,413)	(0)	8,000

TOP 10 CREDITORS LISTING.

Below is an extract of the municipality's top creditors as at 30th September 2023 indicating the most owed creditors. The municipality has made some payment arrangement plans with other creditors as immediate payment of these debts won't be possible in one financial year and to freeze accumulation of interest.

No.	Creditor Name	Service	Total
1	ESKOM	Electricity Provision	R 1 031 591 584.49
2	MAGALIES WATER	Water Provision	R 51 962 207.37
3	SALGA	Audit	R 18 737 471.61
4	AUDITOR-GENERAL	Membership fees	R 17 388 674.26
5	MAX PROF	Vat recovery	R 5 325 505.71
6	EMS LINGANI JV (PTY) LTD	Electricity Services	R 4 321 285.46
7	Munsoft	Financial Systems	R 3 867 535.81
8	KGWADI YA MADIBA GENERAL TRADING AND PROJECTS 11	Regravelling of Roads	R 3 674 250.00
9	MEBILA CIVILS	Paving and sidewalks	R 2 133 424.08
10	KUNENE MAKOPO RISK SOLUTIONS	Insurance	R 2 018 854.98
	TOTAL		R 1 141 020 793.77

Below are tables containing top municipal debtors per customer group.

The municipality acknowledges the huge debt on consumer accounts and has taken some measures to ensure collection of such debts.

According to Code of Conduct for municipal staff as defined in the Municipal Systems Act section 10 "A staff member of a municipality may not be in arrears to the municipality for rates and service charges for a period longer than 3 months, and a municipality may deduct any outstanding amounts from a staff member's salary after this period."

As per municipal Credit Control Debt Collection policy, the municipality must "Ensure that all monies due and payable to the municipality are collected and used to deliver municipal services in the best interest of community, residents and ratepayers and in a financially sustainable manner"

Acting on the basis of the above legislation provision, the municipal did the following:

1. On municipal staffs, there are letters of intent to deduct monies from staff salaries should an employee fails to make payment arrangement.
 2. Letters of intent to discontinue service have also been sent to commercial debtors with failure to pay the account municipal services will be terminated.
 3. Blocking of prepaid account for those consumers owing the municipality.
 4. Interest waiver scheme has been introduced with an intention to motivate consumers to settle their accounts.
 5. Debt collection committee has been established.
 6. Recruitment of temporary revenue agents.
 7. SMS notifications are been sent to consumers monthly.
 8. Accurate billing and data cleansing.
-

TOP STAFF DEBTORS

ROW	NAMES	Sum of TOTAL
1	KUMALO M J	100,660.73
2	RAVHULIDZHI C	76,305.87
3	MULAUDZI A J	67,968.15
4	LEBESE V J	64,523.65
5	PHAHO TA	60,668.54
6	SETHOSA L D	58,328.20
7	MAJA M F	55,924.12
8	MOKONYANE MJ	55,217.75
9	MOLAUTSI A M	54,208.19
10	MASHAMAITE RJ	54,162.40
11	PHOKA ME	51,220.39
12	MATHEKGA MR	48,466.41
13	NTULI PA	48,465.66
14	SONTO S E	43,794.34
15	MOGASHOA MH	42,181.88
16	KULA RM	40,282.18
17	MOKOKA MR	36,838.30
18	MAKGATHO P	35,008.63
19	LEDWABA K S	34,914.95
20	MUGANAMAHE M J	34,092.97
21	MALEMA M M	33,216.19
22	NDLOVU P W	27,898.41
23	MALAPILE LS	25,879.84
24	MONAMA DM	23,652.85
25	RATHEPE RR	19,946.05
26	MOKONE T J	18,557.05
27	MATLOU MS	16,058.37
28	MONYEKI N D	15,897.65
29	MADIBA M J	15,774.47
30	MOLOANTOA M M	15,729.70
31	TEFFO MS	14,937.43
32	SELEMELA J M	14,880.84
33	MOLOTO R N	14,854.96
34	LEDOABA SF	12,957.70
35	MOHLAKE S J	11,195.64
36	PHUKUBYE M J	10,965.67
37	MAGWETE N L	10,916.09
38	OMBE TP	10,013.36
39	NKUNA SJ	9,811.10
40	SEHOKO L C	9,432.99
41	NGOBENI N M	8,318.20
42	DACKET B J	8,271.50
43	MABUNDA K N	8,075.87
44	LEHUTSO D J	7,130.33
45	LEKALAKALA G M E	6,617.90
46	MULEBA M D	6,120.14
47	SELAMOLELA L	5,763.03
48	MANGANYI H D	5,692.32
49	MOTLHAKE S O	4,041.84
50	MBONGO J J & J Y	3,963.95

TOP 100 COMMERCIAL DEBTORS

ROW	Row Labels	Sum of TOTAL
1	LEGEND GOLF/SAFARI RESORT L	8,556,486.33
2	LEGEND GHOLF/SAFARI RESORT L	3,610,368.61
3	SIBAMBENI CLAYTON SA PTY LTD T/A DIE	1,889,664.93
4	ERASMUS J S	1,836,080.11
5	ABBACPM CONSTRUCTION & CALE CC	1,778,758.58
6	(On Sg Not Registered On Td)	1,764,574.85
7	MODIMOLLE COMM DEVELOPMENT M	1,737,891.86
8	WESTERN BREEZE TRADING 387 PTY LTD	1,317,982.34
9	EUPHORIA LODGES (PTY) LTD	1,264,926.42
10	SMITH DR	1,164,493.99
11	MODIMOLLE COMM DEVEL M	1,045,571.19
12	Tbinftg Wdo	995,060.93
13	Jaca Prop Cc	887,841.75
14	Tbinvest Ex	836,144.12
15	LEKKERUS WARMWATERBRON PTY LTD	826,933.36
16	WATERBERG BAKKERY	816,837.77
17	TROYA VILLA PTY LTD .	815,485.87
18	MOLEFE B	814,166.54
19	SILVER CHARM INVESTMENTS 45 (PTY)LTD	796,788.80
20	THE BAKERY SHOP	787,937.80
21	PILUSA VM	769,412.25
22	Tbeinv&Sg	768,494.78
23	LLEWENI GAME FARM .	710,696.02
24	MARJO PROP DEVELEPMENT PTY M	705,887.17
25	CORHANDI	692,687.97
26	Y T J Beheer B V South Africa-	684,761.94
27	LEGEND GOLF ST 160(PTY)LTD L	684,214.12
28	MODIMOLLE MUNICIPALITY	683,375.76
29	P H VERMAAK BELEGGINGS PTY LTD .	676,057.00
30	Suid-Afrikaanse Leerstigting	675,126.79
31	WELCOME CAFE	648,038.00
32	BOSCH GROUP CC TA DINYONYANE	631,309.95
33	TIPUVAX PTY LTD	597,859.09
34	SMAL S	591,960.24
35	RTZ ZELPY 4525 EDMS BPK R	584,145.51
36	MAROELA KAMP U	582,513.85
37	LUCIUS BOERDERY CC	579,514.27
38	KORO CREEK HOME OWNERS ASS	530,089.04
39	BERA M	523,036.55
40	OCEAN ECHO PROP 119 CC	521,292.15

41	MOHAPI T T	515,848.07
42	LEGEND GOLF STAND 249(PTY)LTD L	513,612.20
43	KOUTZAKIOTIS S&A	474,375.13
44	LIBANON COUNTRY ESTATE PTY LTD T/A B	464,503.16
45	VENGLASS C C V	463,038.77
46	MODIMOLLE COMMUNITY TRUST M	461,432.06
47	Limpopo Tobacco Processors Pty	449,493.16
48	R Z T Zelpy 4525 Pty Ltd	443,108.98
49	CASH & CARRY H R H R	438,371.43
50	MARTIQ 540 CC M	428,532.28
51	VODACOM PTY (LTD) .	418,929.58
52	ZEEDERBERG FAMILY TRUST Z	417,399.02
53	WATERBERG ACADEMY W	416,128.98
54	BUFFELSHOEK TRANSPORT .	413,428.80
55	ALICAR PTY LTD A	411,000.48
56	J B HUNTING & VIDEO SAFARIS PTY LTD	398,661.03
57	KOUTZAKIOTIS S U	395,993.33
58	SUSAN FOURIE JNR TRUS	393,718.30
59	MISTYFALLS 61 PTY LTD	389,914.13
60	NSOVO HOLDINGS PTY LTD	387,312.40
61	SHADEWIND 53 PTY LTD S	382,197.22
62	GLAUBE BOERDERY BK .	377,279.47
63	SNYMAN AP	375,640.98
64	MOOKGOPHONG LOCAL MUNICIPALITY	375,366.63
65	CASPER COURT INV 31 PTY LTD	374,916.99
66	BARTHOLOMEW LOUGHE B	368,999.54
67	SAMPADA LODGES (PTY) LTD (CLUB HOUS	368,062.04
68	PRO-TRAIL PTY LTD	366,009.33
69	SILVER CHARM INV 45 PTY LTD	358,004.81
70	BABER J M	357,241.24
71	MAPLE LEAF PROPERTIES C C M	351,938.97
72	PHAGAMENG CRECHE P	351,480.69
73	BREEZE COURT INV 50 PTY LTD	350,920.57
74	SHADEWIND 52 PTY LTD	348,884.29
75	TRANSNET FREIGHT RAIL U	348,784.75
76	TEKIBA	345,314.64
77	ERASMUS M C	344,691.94
78	JACOBSZ H P	333,401.81
79	FLANDISTAX PTY LTD	329,671.17
80	BAMBOO BUSH TRADING PTY LTD	323,804.07

81	LEGENDGOLF STAND 164 PTY LTD L	320,935.59
82	WANJA PROJECTS CC W	317,373.89
83	GEMEENSKAPSAAL G	316,820.90
84	RYKDOM 278 PORTION 1 PTY LTD	315,463.33
85	Savade Cc	315,351.53
86	PLENTY PROPERTIES 118 PTY LTD	306,194.03
87	RAPICORP 107 PTY LTD R	304,240.24
88	KATABA TRUST K	302,753.43
89	VENTER D.B.	300,572.29
90	GAME PERCAPITA PTY LTD G	298,044.13
91	LEGEND GOLF AND SAFARI L	297,134.33
92	RICHARDS .W	296,617.15
93	LEGEND & IFA DEVELOPMENTS PTY LTD	284,371.40
94	MODIMALL PTY LTD	281,930.29
95	VARSIZEST INV PTY LTD	281,201.98
96	CHALLENGER TRAILERS ..	279,553.00
97	CLIFTON DUNES INV 458 PTY LTD	271,436.50
98	JANSEN VAN VUUREN INV C C J	269,855.19
99	AIA PROPERTY INVESTMENT TRUST PTY LTD	269,836.88
100	INTERTRANS OIL NABOOM PTY LTD	266,333.98

TOP 100 HOUSEHOLDS DEBTORS

ROW	Row Labels	Sum of TOTAL
1	MARJO PROP & DEVE CO (PTY)LTD	8,933,429.23
2	MARJO PROP DEVEL PTY LTD M	6,230,525.94
3	WATERBERG MINERALE BRON PTY W	5,933,430.81
4	SAMPADA LODGES PTY LTD	5,091,159.73
5	MODIMOLLE MUNICIPALITY	2,409,421.82
6	(On Sg Not Registered On Td)	2,196,166.75
7	DEPARTMENT OF PUBLIC WORKS	1,838,769.00
8	ACACIA PROPERTIES PTY LTD	1,714,172.92
9	Tbinftg Wdo	1,578,768.00
10	MARJO PROP & DEVE CO (PTY) LTD	1,513,090.31
11	WONDERKRATER VAKANSIEDORP W	1,458,018.10
12	WATERBERG MINERALE BRON PTY LTD .	1,338,222.81
13	TIKANA NC	1,229,303.38
14	MANYANGE HA	1,221,289.14
15	MOOKGOPHONG LM	1,188,675.40
16	MOLOANTOA W	1,179,568.47
17	NGAKO RG	1,179,011.90
18	ARMADA INVEST 007 PTY LTD A	1,041,396.29
19	DEPARTMENT OF PUBLIC WORKS BB MATLAILA	968,334.74
20	LEDWABA MJ	952,700.87
21	TEMBO T	900,230.53
22	MARJO PROP DEVELOPMENT M	886,650.50
23	WESTERN BREEZE TRADING 387 PTY LTD	870,026.18
24	MOLOMO ME	861,781.52
25	BORN FREE INVESTMENTS 168 PTY .	851,740.76
26	MONAMA LJ	840,157.00
27	SILVER CHARM INVESTMENTS 45 (PTY)LTD .	831,279.34
28	MOLEKWA M C	830,867.54
29	PHAMPA D	819,120.38
30	MABUNDA MS	813,578.41

31	SELAMOLELA MJ	806,414.00
32	RAKGOALE M	803,429.53
33	G N P O R G	779,617.41
34	MMENO MD	749,596.65
35	CHAUKE MS	747,374.05
36	MUVHALI LL	743,974.36
37	APHANE PD	743,007.23
38	LEKALAKALA MC	728,932.48
39	CONSTANTIA MINERALE BRON AANDELEBLOK LTD .	705,246.20
40	KUTUMELA KP	702,457.39
41	CHAUKE J	699,029.43
42	BALOYI MJ	698,443.36
43	TEFFO C	686,369.86
44	LERUMO MJ	663,813.37
45	DYALAZA MS	663,608.20
46	BALOYI P P	658,105.51
47	MARAKALALA MJ	620,725.27
48	MACHIU HT	612,630.46
49	SCHAMACH WILDLIFE ESTATE CC	602,117.50
50	MOKOKA MJ	601,258.01
51	WONDERKRATER VAKANSIE DORP W	599,723.93
52	ADAMS K E	598,914.60
53	BALOYI MN	593,269.56
54	MOLOKOMME MM	586,562.65
55	MPYA TP	585,132.41
56	LEKALAKALA S B	574,322.15
57	MABOTE INV PTY LTD	561,950.18
58	MASHISHI MJ	554,813.59
59	OBERHOLSTER TE	551,724.04
60	MOTSHEGOA M S	550,978.33
61	BALOYI L	549,812.27
62	KONYANE MM	548,621.09
63	PUBLIC WORKS - PROVINCIAL	548,370.23
64	KEKANA KA	545,297.03
65	ESSACK I S	540,915.67
66	BARNARD J W	536,175.22
67	MALULEKA E	535,544.70
68	BADENHORST J U	532,382.13
69	MALULEKA MJ	532,124.35
70	MABUNDA TM	527,072.07

71	TEMBO RZ	519,913.42
72	VAN DER SCHYFF W.N. U	517,954.61
73	LEBELO R N	517,390.68
74	MOSUNDWA MS	506,850.26
75	MARITZ G	504,815.24
76	MALULEKE RP	503,310.59
77	BAPELA MD	501,443.44
78	BALOYI M M	493,457.15
79	MOIMA M M	491,737.60
80	MATLOU M J	490,356.03
81	MADIKOLOGA J G M	489,433.36
82	ALFORD TRADING PTY LTD A	485,043.61
83	MOSENEKE T	484,622.29
84	SHADUNG S F	483,376.77
85	NKHOMA DS	483,256.11
86	KEKANA RM	478,547.19
87	HLOKOMELO PRE-SCHOOL HLOKOMELO PRE-S	471,754.68
88	RAMUEDHISI T D	470,497.72
89	KEKANA RH	468,951.58
90	NGOBENI KC	460,328.34
91	CHRIS COOKS HOMES C C C	458,250.92
92	BALOYI M S	455,623.48
93	MARJO PROP DEVEL PTY LTD	454,076.02
94	MOKHONOANA MH	439,896.41
95	BALOYI S J	438,312.26
96	LESO PJ	437,869.73
97	MOREROA S R	432,301.83
98	MOLEKOA M J	431,077.76
99	MOLOANTOA M J	430,529.48
100	WILLIE BRONKHORST BOERDERY W	426,637.69

Outstanding Councillors Accounts as at 30th September 2023

Row Labels	Sum of (30 Day)	Sum of (60 Day)	Sum of (90 Day)	Sum of (120 Day)	Sum of (150 Day)	Sum of (180 Day)	Sum of (210 Day)	Sum of (240 Day)	Sum of (270 Day)	Sum of (300 Day)	Sum of (330 Day)	Sum of (360 Day)	Sum of (390 + Day)	Sum of TOT
DAYIMANI M S	479.13	449.01	445.33	464.58	428.65	357.01	219.56	228.19	254.99	245.53	254.39	281.90	10,627.69	14,735.96
KEKANA MM	948.93	941.74	934.53	714.14	709.23	704.29	702.31	702.67	703.00	703.35	703.69	698.78	27,341.90	36,508.56
LOUW HP	3,288.40	-	-	-	-	-	-	-	-	-	-	-	-	2,751.03
MAFUNA SP	734.33	-	-	-	-	-	-	-	-	-	-	-	-	734.33
MAHORO R J	1,170.37	857.29	589.14	228.38	1,558.25	1,984.32	860.34	728.26	-	-	-	-	-	7,976.35
MAJOKO REBECCA GADIFEL	59.77	59.44	59.12	57.32	57.01	56.70	56.39	56.08	55.77	55.46	55.15	54.84	3,634.34	4,317.39
MATHIANE K	818.19	812.72	807.24	631.75	628.09	624.43	620.75	617.09	613.41	609.75	606.08	602.42	40,769.57	48,761.49
MBOWENI B J	1,716.43	1,381.99	1,397.48	1,187.83	1,211.18	1,234.58	1,216.20	1,054.06	3,842.54	1,088.31	1,092.41	1,097.11	29,911.17	47,431.29
MOLEKOA M P	1,246.74	1,239.17	1,205.43	992.73	996.19	1,015.02	1,018.96	1,023.21	1,009.45	1,012.05	1,013.61	1,070.95	72,685.71	85,529.22
MONYELA M E	549.60	834.21	858.89	418.80	326.24	-	-	-	-	-	-	-	-	2,987.74
MOTSHWENE D S	219.24	217.27	215.30	162.12	160.70	159.27	157.85	156.42	155.00	153.57	134.09	150.91	1,565.90	3,607.64
MOTSOMANE M J	527.81	523.98	520.16	415.09	412.34	409.60	388.79	404.29	401.55	380.75	396.26	411.57	17,595.10	22,787.29
PHALANE RA	880.62	873.57	866.52	646.92	642.15	637.35	632.57	627.79	622.99	618.21	613.41	608.64	19,491.85	27,762.59
PRINSLOO J P	(67.54)	-	-	-	-	-	-	-	-	-	-	-	-	(767.54)
SEBOLAI S A	1,575.07	3,693.98	1,629.59	1,448.32	1,432.46	1,261.64	1,308.04	1,298.33	1,424.73	4,349.37	1,082.14	1,394.61	8,190.28	30,088.56
SHOKANE J M	291.26	209.89	207.93	65.49	210.32	217.35	225.30	232.21	240.50	248.25	96.07	-	-	2,244.57
WAGENER HPG	2,175.64	-	-	-	-	-	-	-	-	-	-	-	-	2,175.64
Grand Total	16,613.99	12,094.26	9,736.66	7,433.47	8,772.81	8,661.56	7,407.06	7,128.60	9,323.93	9,464.60	6,047.30	6,371.73	231,813.51	339,632.11

Supply Chain Management reports for the period ending 30th September 2023

MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY									
DEVIATIONS AWARDED ON FIRST QUARTER FOR THE 2023-2024 FINANCIAL YEAR									
No	Date of discovery	Date Reported to Accounting Officer	Transaction details					Reason	Person Liable (Official or Political Office Bearer)
			Date of /Payment	Payment Number	Amount	Company Name	Description of Incident		
1	02/08/2023	02/08/2023			R170,626.34	Oceanpearl Investment	Purchase of Fuel	Emergency	Technical Service
3	30/08/2023	01/09/2023			R168,323.31	AGRICO	Purchase of Water Pipes	Emergency	Technical Service
3	31/07/2023	03/08/2023			R3,798.00	Energogen (PTY) LTD	Call Out for Service of the Stand-By Generator	Emergency	Corporate Services

MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY

AWARDED TENDERS FIRST QUARTER FOR THE 2023/2024 FINANCIAL YEAR

No	Tender no.	Advertised Date	Project Description	Closing Date	Date Awarded	Service Provider	Amount Awarded	B-BBEE Status Level of Contributor	Department
1	LIM74/1/188	06/07/2023	REFUBISHMENT OF THE R101 SEWER PUMP STATION IN MOOKGOPHONG	20/07/2023	28/07/2023	FSI CONSULTING	R3,534,237.51	Level 1	Technical Services
2	LIM74/1/190	17/04/2023	UPGRADING OF THE MAIN SEWER OUTFALL IN MOOKGOPHONG EXT 5 & 6	18/05/2023	03/08/2023	BROOKLYNN PROJECTS 21	R16,281,941.50	Level 1	Technical Services
3	LIM74/1/194	24/03/2023	ELECTRICITY PREPAID VENDING SYSTEM	24/04/2023	28/07/2023	CIGI CELL PTY LTD	2.07%	Level 1	Budget and Treasury
4	LIM74/1/196	24/03/2023	PANEL OF FIVE FOR THE SUPPLY AND DELIVERY OF PPE FOR A PERIOD OF 36 MONTHS	24/04/2023	24/08/2023	DITHAKA TECHNOLOGIES	AS AND WHEN NEEDED	Level 1	Budget and Treasury
5	LIM74/1/196	24/03/2023	PANEL OF FIVE FOR THE SUPPLY AND DELIVERY OF PPE FOR A PERIOD OF 36 MONTHS	24/04/2023	24/08/2023	MOREJOY TRADING	AS AND WHEN NEEDED	Level 1	Budget and Treasury
6	LIM74/1/196	24/03/2023	PANEL OF FIVE FOR THE SUPPLY AND DELIVERY OF PPE FOR A PERIOD OF 36 MONTHS	24/04/2023	24/08/2023	MADIJO TRADING ENTERPRISE	AS AND WHEN NEEDED	Level 1	Budget and Treasury
7	LIM74/1/196	24/03/2023	PANEL OF FIVE FOR THE SUPPLY AND DELIVERY OF PPE FOR A PERIOD OF 36 MONTHS	24/04/2023	24/08/2023	SEFULARO TRADING	AS AND WHEN NEEDED	Level 1	Budget and Treasury
8	LIM74/1/196	24/03/2023	PANEL OF FIVE FOR THE SUPPLY AND DELIVERY OF PPE FOR A PERIOD OF 36 MONTHS	24/04/2023	24/08/2023	MAKHANTSI TRADING	AS AND WHEN NEEDED	Level 1	Budget and Treasury
9	LIM74/1/205	24/05/2023	CAPACITY BUILDING ON MUNICIPAL FINANCE MANAGEMENT TRAINING	08/06/2023	24/07/2023	EXCELENT MINDS INSTITUTE	R263,350.00	Level 1	Corporate Services
10	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	FSI CONSULTING	AS AND WHEN NEEDED	Level 1	Technical Services

11	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	CONAN-CONSULTING	AS AND WHEN NEEDED	Level 1	Technical Services
12	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	FATIMA SOURCING AND FREIGHT	AS AND WHEN NEEDED	Level 1	Technical Services
13	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	TARCRON PROJECTS	AS AND WHEN NEEDED	Level 1	Technical Services
14	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	F-TECH SERVICES PTY LTD	AS AND WHEN NEEDED	Level 3	Technical Services
15	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	TOP CHERRY RESOURCES PTY LTD	AS AND WHEN NEEDED	Level 1	Technical Services
16	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	ASONKE ENGINEERING	AS AND WHEN NEEDED	Level 1	Technical Services
17	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	BATSWAKWA CONSTRUCTION AND SUPPLY	AS AND WHEN NEEDED	Level 1	Technical Services
18	LIM74/1/205,1	24/03/2023	PANEL OF TEN FOR SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF 36 MONTHS	26/04/2023	24/08/2023	JUSBEN CONSULTING ENGINEERS	AS AND WHEN NEEDED	Level 1	Technical Services
20	LIM74/1/207	06/07/2023	CONSTRUCTION OF INTERNAL STREET AND STORMWATER CONTROL IN MOOKGOPHONG EXT 5&6	07/08/2023	15/09/2023	HLEKETANI CONSTRUCTION	R17,491,464.67	Level 1	Technical Services
21	LIM74/1/211	06/07/2023	UPGRADING OF MOOKGOPHONG SPORTS FACILITIES	20/07/2023	28/08/2023	DEMOCRATIC CONSTRUCTION AND SECURITY SERVICES JV TSHETHA INVESTMENT	R6,639,680.45	Level 1	Technical Services

MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY
IRREGULAR EXPENDITURE 2023/2024 FIRST QUARTER

FINANCIAL YEAR	NAME OF SERVICE PROVIDERS	CAUSES OF IRREGULAR EXPENDITURE	PAYMENT NUMBER	CURRENT YEAR EXPENDITURE AMOUNT VAT INCL	CURRENT YEAR EXPENDITURE AMOUNT VAT EXCL	EXPENDITURE WRITTEN OFF	AUTHORITY WRITTEN OFF	DATE OF CONDONEMENT	GENERAL NOTES
Opening Balance									
2023/24	Munsoft	Extension of Service over beyond the recommended period.		R552,121.90	R480,106.00	R0.00	none	none	To be Submitted to council for condonment or investigation
2023/24	Munsoft	Extension of Service over beyond the recommended period.		R668,933.15	R581,681.00	R0.00	none	none	To be Submitted to council for condonment or investigation
2023/24	Munsoft	Extension of Service over beyond the recommended period.		R398,139.20	R346,208.00	R0.00	none	none	To be Submitted to council for condonment or investigation
TOTAL				R1,619,194.25					

ANNEXURE B
MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY
AWARDED QUOTATION FOR THE FIRST QUARTER 2023/2024 FINANCIAL YEAR

No	Advert Date	Project Description	Closing Date	Service Provider	Department	Date Awarded	Amount Awarded
1	29/06/2023	DETERMINATION OF PROVISION FOR LANDFILL SITE GRAP 19 DISCLOSURE	7/7/2023	ENVIRONMENTAL AND SUSTAINABILITY	Budget and treasury	26/07/2023	R 54,366.25
2	7/6/2023	HIRE OF WATER TANKERS FOR 10 DAYS IN MOOKGOPHONG	15/06/2023	MPHO'S AIRCONDITION AND SERVICES	Technical Services	26/07/2023	R 120 000.00
3	31/08/2023	SUPPLY AND DELIVERY OF A4 WHITE SHEET PAPERS	22/08/2023	REMOHABETSWE CONS	Budget and treasury	11/9/2023	R 128,980.00
4	15/08/2023	SUPPLY AND DELIVERY OF TRANSFORMERS AND LIGHTNING ARRESTORS	22/08/2023	ASONKE ENGINEERING	Technical Services	13/09/2023	R 198,835.00
5	31/08/2023	WATER SAMPLES COLLECTION	7/9/2023	WATERLAB (Pty)Ltd	Technical Services	18/09/2023	R 159,134.70
TOTAL							R 486,949.70

EXPENDITURE MANAGEMENT REPORT FOR PERIOD ENDING 30th SEPTEMBER 2023



MODIMOLLE MOOKGOPHONG LOCAL MUNICIPALITY FRUITLESS AND WASTEFUL EXPENDITURE REGISTER FOR Q1 OF 2023/24 FY

No	Supplier Name	Restate Balance	Interest	Penalties/Compensation	Total	Description of Incident
1	Auditor General		R 359,587.74	R -	R 359,587.74	Interest Charged on overdue Account
2	Eskom- Bulk Payments		R 27,309,933.70	R -	R 27,309,933.70	Interest Charged on overdue Account
3	EMS Lingani		R 94,869.10	R -	R 94,869.10	Interest Charged on overdue Account
4	SARS - employee costs		R 3,912.01	R 331,697.47	R 335,609.48	Interest and Penalty Charged on overdue Account
5	SARS - vat		R 47,779.76	R 217,729.42	R 265,509.18	Interest and Penalty Charged on overdue Account
6	Munsoft		R 58,293.02	R -	R 58,293.02	Interest Charged on overdue Account
7	MEPF	31,615.75	R -	R -	R 31,615.75	Interest Charged on overdue Account
		R 31,615.75	R 27,874,375.33	R 549,426.89	R 28,455,417.97	
	Total Q1 F&W to be disclosed on the AFS: FY 2024			Interest Charged on overd	R 28,455,417.97	
	<i>Fruitless and wasteful expenditure disclosure:</i>					
	Disclosure Reconciliation					
	Opening Balance as ast 01 July 2023				100,349,497.39	
	Interest and penalties (2023/2024)				28,455,417.97	
	Balance as at 30 September 2023				128,804,915.36	

SECTION B

NON-FINANCIAL PERFORMANCE REPORT

(First Quarter- Service Delivery Budget Implementation Plan)

1. PURPOSE

The purpose of this report is to give feedback regarding the performance of Modimolle-Mookgophong Municipality as required through The Municipal Financial Management Act, section 52 (d). The information included in this report is based on the IDP and SDBIP as developed for the financial year 2022/2023. This report is based on information received from each department for assessment of performance for the **First Quarter Performance ending 30th Sept 2023**. This is a high-level report based on a process whereby actual information per Key Performance Area (KPA), strategic objective, and the aligned Key Performance Indicators (KPIs) are compared to the approved 2023/2024 Integrated Development Plan and SDBIP scorecards.

2. BACKGROUND

This report serves as the **First Quarter Institutional Performance Report** for the **2023/2024** financial year **ending 30th Sept 2023**. It provides feedback on the performance level achieved against the targets as laid out in the IDP and SDBIP Scorecards. In the case of under-performance, the respective concerns or mitigating reasons are highlighted and details pertaining to the relevant measures taken to address these challenges are also included.

The overall performance for Modimolle-Mokgoophong Municipality is based on a composite Performance Scorecard of each Department comprising of all indicators and projects inclusive of the IDP and SDBIP.

Attached as **Annexure A** is the SDBIP first quarter performance report for the 2023/2024 financial year.

3. Summary of performance per key performance areas (KPA) and departments

The table above depicts performance per key performance area and per department. Modimolle-Mookgophong Local Municipality had a total of 42 targets applicable for the first quarter (Jul - Sept 2023). Out of 42 planned targets, 32 which constitute 76% were achieved, and 10 which constitute 19% were not achieved.

Annexure A: 2023/2024 Service Delivery and Budget Implementation Plan - First Quarter Performance Report

Municipal Manager's Quality Certificate



I,, the Municipal Manager of Modimolle-Mookgophong Local Municipality, hereby

Certify that –

- The 2023/24 first quarter (Jul - Sept) budget statement and SDBIP report (financial and non-financial) - Section 52 report.

For the period ended 30th Sept 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Mr. N.B. Thobela
Municipal Manager of Modimolle-Mookgophong Local Municipality (LIM368)

Signature.....

Date.....
