



2023

Monthly Budget Statement



MFMA Section 71

Mamusa Local Municipality

June 2023

BUDGET STATEMENT FOR THE MONTH ENDING JUNE 2023:

FINANCIAL YEAR 2023/2023

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QUALITY CERTIFICATE

I, **R R GINCANE**, the municipal manager of **Mamusa Local Municipality**, hereby certify that: -

The monthly budget statement report and supporting documentation for the month of **June 2023** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Acting Chief Financial Officer of Mamusa Local Municipality (NW393)

S Mokwepa

Signature: _____

Date: _____

Municipal Manager at Mamusa Local Municipality (NW393)

R R GINCANE

Signature: _____

Date: _____

Mayor at Mamusa Local Municipality (NW393)

M CHELECHELE

Signature: _____

Date: **30-JUNE-2023**

PART 1 - BACKGROUND

1.1 Purpose

The purpose of this report is to comply with Section 71 of the Municipal Finance Management Act, and Section 28-29 of the Municipal Budget and Reporting Regulations which requires that specific financial information be reported on and in the prescribed formats.

1.2 Legislative Background

Section 71 of the Municipal Finance Management Act 56 of 2003 states that;

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (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
- (i) when necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's projected expenditure per vote,
- (ii) any material variances from the service delivery and budget implementation plans; and
- (iii) remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include –

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projection; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in the electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

PART 1

Executive summary

Summary of statement of financial performance – SUBMITTED AS AN ADDENDUM

Description	Budget	Monthly Actual	YTD Actual	YTD Budget
Total operating income	197 862 000.00	7 134 000.00	134 292 000.00	63 570 000.00
Total operating expense	238 688 000.00	22 914 000.00	198 314 000.00	40 374 000.00
Surplus/ Deficit	40 826 000.00	-15 780 000.00	-64 022 000.00	23 196 000.00

The municipality had budgeted for total revenue collection of R197 862 000 for the 2023/23 financial year, for the month of June 2023, the municipality was able to collect actual revenue of R7 134 000.00 and the year-to-date actual amount of R134 292 000.00 against the budget of R197 862 000.

The municipality had budgeted for a total expenditure R238 688 000.00 for the 2022/23 financial year, for the month of June 2023 the municipality incurred an expenditure of R22 914 000.00. The year-to-date actual expenditure is R198 314 000.00 against the budget of R238 688 000.00.

In-year budget statement tables

Table C1: Monthly Budget Statement Summary.

NW393 Mamea - Table C1 Monthly Budget Statement Summary - M12 June									
Description	2021/22			Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	15 398	19 056	19 055	513	13 659	19 055	(5 397)	-28%	19 055
Service charges	59 699	90 423	90 690	5 271	59 704	90 680	(30 976)	-34%	90 680
Investment revenue	18	3	403	151	358	403	(35)	-9%	403
Transfers and subsidies	71 468	72 951	72 951	-	46 120	72 951	(26 831)	-37%	72 951
Other own revenue	1 217	15 029	14 773	1 199	14 441	14 773	(332)	-2%	14 773
Total Revenue (excluding capital transfers and contributions)	148 499	197 462	197 882	7 134	134 282	197 862	(63 570)	-32%	197 862
Employee costs	75 620	67 559	84 635	7 899	85 410	84 635	775	1%	84 635
Remuneration of Councilors	6 391	6 044	7 363	539	6 670	7 363	(693)	-9%	7 363
Depreciation & asset impairment	31 270	10 051	30 051	-	-	30 051	(30 051)	-100%	30 051
Finance charges	11 017	3 104	13 104	1 979	22 674	13 104	9 569	73%	13 104
Inventory consumed and bulk purchases	42 687	29 015	42 023	6 212	44 936	42 023	2 913	7%	42 023
Transfers and subsidies	1 586	-	-	-	-	-	-	-	-
Other expenditure	57 909	47 408	61 512	6 285	38 625	61 512	(22 888)	-37%	61 512
Total Expenditure	226 480	163 182	238 888	22 914	198 314	238 888	(40 574)	-17%	238 888
Surplus/(Deficit)	(77 981)	34 284	(40 826)	(15 780)	(64 022)	(40 826)	(23 492)	57%	(40 826)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 846	23 410	23 410	-	17 765	23 410	(5 624)	-24%	23 410
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 135)	57 691	(17 416)	(15 780)	(44 358)	(17 416)	(26 942)	155%	(17 416)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 135)	57 691	(17 416)	(15 780)	(44 358)	(17 416)	(26 942)	155%	(17 416)
Capital expenditure & funds sources									
Capital expenditure	26 301	23 561	37 756	13 123	23 383	37 756	(14 373)	-38%	37 756
Capital transfers recognised	24 048	23 410	29 706	13 123	22 953	29 706	(6 752)	-23%	29 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	25	151	1 351	-	183	1 351	(1 167)	-86%	1 351
Total sources of capital funds	24 073	23 561	31 056	13 123	23 137	31 056	(7 920)	-28%	31 056
Financial position									
Total current assets	212 982	26 065	24 772	-	227 840	-	-	-	24 772
Total non current assets	458 467	691 557	595 753	-	481 650	-	-	-	595 753
Total current liabilities	342 103	244 308	312 315	-	424 415	-	-	-	312 315
Total non current liabilities	25 549	25 779	25 779	-	25 549	-	-	-	25 779
Community wealth/Equity	303 796	347 537	272 430	-	259 727	-	-	-	272 430
Cash flows									
Net cash from (used) operating	122 619	124 886	(95 954)	2 869	89 325	(83 537)	(172 862)	207%	(95 954)
Net cash from (used) investing	(27 929)	-	-	(17 668)	(28 367)	-	(28 367)	#DIV/0!	-
Net cash from (used) financing	151	-	-	(3)	(65)	410	475	116%	-
Cash/cash equivalents at the month/year end	85 424	122 834	(98 006)	-	62 248	(65 179)	(147 428)	173%	(94 599)
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	7 484	5 435	5 073	4 905	4 689	4 650	4 509	356 949	393 894
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The budget statement summary table provides a high-level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis. Detailed information regarding the above can be found in the tables below.

Total revenue

The municipality budgeted for total revenue collection of R197 862 000.00 for the 2023/23 financial year, for the month ending June 2023 the municipality was able to bill actual revenue of R7 134 000.00.

Total expenditure

The municipality had budgeted for a total expenditure R238 688 000.00 for the 2023/23 financial year, for the month ending June 2023 the municipality had incurred an actual expenditure of an amount of R22 914 000.00.

Table C2: Monthly Budget Statement – Financial Performance by Standard Classification

Description	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	15 398	19 055	19 055	513	13 659	19 055	(5 397)	-28%	19 055
Service charges	59 899	90 423	90 680	5 271	59 704	90 680	(30 976)	-34%	90 680
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Transfers and subsidies	71 488	72 951	72 951	-	46 120	72 951	(26 831)	-37%	72 951
Other own revenue	1 717	15 029	14 773	1 199	14 441	14 773	(332)	-2%	14 773
Total Revenue (excluding capital transfers and contributions)	148 498	197 462	197 862	7 134	134 292	197 862	(63 570)	-32%	197 862
Employee costs	75 620	67 559	84 635	7 899	85 410	84 635	775	1%	84 635
Remuneration of Councillors	6 391	6 044	7 363	539	6 670	7 363	(693)	-9%	7 363
Depreciation & asset impairment	31 270	10 051	30 051	-	-	30 051	(30 051)	-100%	30 051
Finance charges	11 017	3 104	13 104	1 979	22 674	13 104	9 569	73%	13 104
Inventory consumed and bulk purchases	42 687	29 015	42 023	6 212	44 936	42 023	2 913	7%	42 023
Transfers and subsidies	1 588	-	-	-	-	-	-	-	-
Other expenditure	57 909	47 498	61 512	6 285	38 626	61 512	(22 886)	-37%	61 512
Total Expenditure	226 489	163 182	238 688	22 914	198 314	238 688	(40 374)	-17%	238 688
Surplus/(Deficit)	(77 991)	34 281	(40 826)	(15 780)	(64 022)	(40 826)	(23 191)	57%	(40 826)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 845	23 410	23 410	-	17 786	23 410	(5 624)	-24%	23 410
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	1 878	-	1 878	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	(49 135)	57 691	(17 416)	(15 780)	(44 358)	(17 416)	(26 942)	155%	(17 416)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 135)	57 691	(17 416)	(15 780)	(44 358)	(17 416)	(26 942)	155%	(17 416)
Capital expenditure & funds sources									
Capital expenditure	26 301	23 561	37 756	13 123	23 383	37 756	(14 373)	-38%	37 756
Capital transfers recognised	24 048	23 410	29 706	13 123	22 953	29 706	(6 752)	-23%	29 706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	25	151	1 351	-	183	1 351	(1 167)	-86%	1 351
Total sources of capital funds	24 073	23 561	31 056	13 123	23 137	31 056	(7 920)	-26%	31 056
Financial position									
Total current assets	212 982	26 065	24 772	-	227 640	-	-	-	24 772
Total non current assets	458 467	591 557	585 753	-	481 850	-	-	-	585 753
Total current liabilities	342 103	244 308	312 315	-	424 415	-	-	-	312 315
Total non current liabilities	25 549	25 779	29 779	-	25 549	-	-	-	25 779
Community wealth/Equity	303 796	347 537	272 430	-	259 727	-	-	-	272 430
Cash flows									
Net cash from (used) operating	122 619	124 886	(95 954)	2 869	89 325	(83 537)	(172 852)	207%	(95 954)
Net cash from (used) investing	(27 929)	-	-	(17 658)	(28 367)	-	28 367	#DIV/0!	-
Net cash from (used) financing	151	-	-	(3)	(55)	410	475	116%	-
Cash/cash equivalents at the month/year end	95 424	122 834	(98 606)	-	62 248	(85 179)	(147 426)	173%	(84 599)
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	7 484	5 435	5 073	4 905	4 689	4 650	4 509	356 949	393 694
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2 reflects the financial performance in the standard classifications required by Government Finance Statistics Function and Sub-Functions.

Revenue – Functional

The municipality had budgeted for total revenue collection of R221 272 000.00 for the 2022/23 financial year, for the month of June 2023 the municipality was able to bill the actual revenue of R7 134 000.00 and the year-to-date actual amount came to R134 292 000.00.

Expenditure - Functional

The municipality had budgeted for a total expenditure R238 688 000.00 for the 2023/23 financial year, for the month of June 2023 the municipality incurred an expenditure of R22 914 000.00. The year-to-date actual amount came to R198 314 000.00.



Revenue by Source

Revenue by source explains the type of income budgeted for and the performance of these sources individually. Kindly note that the statement of financial performance is prepared on the accrual basis, revenue here is recognized when it is earned and not when actual cash is received.

Property Rates – For the month of June 2023, the property rates came to monthly amount of R513 000.00 and the year-to-date actual collection of R16 659 000 against the budget of R19 055 298.00.

Service Charges – For the month of June 2023 the service charges came to a monthly actual amount of R5 272 000.00 and the year-to-date actual collection of R59 705 000 against the budget of R90 680 000.00.

Rental of facilities and equipment – For the month of June 2023 for rental of facilities and equipment came to a monthly actual amount of R57 000.00 and the year-to-date actual collection of R685 000.00 against the budget of R881 000.00.

Interest on External Investments - The municipality had budgeted R403 000.00 for interest on external investments, and for the month of June 2023 the municipality generated an interest of R151 000.00 and the year-to-date actual interest of R368 000.00

Interest on Outstanding debtors - For the month of June 2023 the interest on outstanding debt came to a monthly actual amount of R998 000.00 and the year-to-date actual interest of R11 568 000.00 against the budget of R8 716 000.

Fines, penalties, and forfeits – For the month of June 2023 the fines, penalties and forfeits came to a monthly actual amount of R33 000.00. The year-to-date actual collection came to an amount of R147 000.00 against the budget of R251 520.00.

License and permits – For the month of June 2023, license and permits came to a monthly actual amount of R5 000.00. The year-to-date actual collection came to an amount of R579 000.00 against the budget of R2 200 200.00.

Transfers and subsidies – The municipality had budgeted R72 951 000 for transfers and subsidies, and for the month of June 2023 the municipality received R0.00. The year to date actual of R46 120 000.00 against the budget of R72 951 000; this is all the revenue generated from conditional grants and the equitable share the municipality has received to date.

Other revenue – For the month of June 2023, other revenue monthly actual amount is R106 000.00 with the year-to-date actual collection of R1 461 000.00 against the budget of R2 724 000.

Expenditure by Type

Expenditure by type reflects the operational budget per main type or category.

Employee Related Costs – Employee related cost monthly actual amounted to R7 899 000.00 for the month of June 2023. The year-to-date actual expenditure came to an amount of R85 410 000.00 against the budget of R84 635 000.00.

Remuneration of Councillors – Total of R539 000.00 was incurred for the Remuneration of councillors for the month of June 2023. The year-to-date actual expenditure came to an amount of R6 670 000.00 against the budget of R7 363 000.00

Debt impairment and depreciation – These two line items are non-cash items prepared or calculated as part of the municipality's year end procedures, which is done towards the end of the financial year, hence no transactions were recorded for the months for the period, however, the municipality is in the process of converting the asset register into the financial system, by doing this the municipality will be able to ensure that depreciation expense is recognized monthly and more accurately reported on.

Finance charges – finance charges came to an amount of R1 979 000.00 for the month of June 2023. The year-to-date actual expenditure came to an amount of R22 674 000.00 against the budget of R13 104 000. The municipality's inability to pay creditors within 30 days as prescribed by the MFMA is mainly due to its cash flow problems.

Bulk purchases – Total of R4 586 000.00 was incurred for bulk purchases for the month of June 2023. The year-to-date actual expenditure came to an amount of R41 504 000.00 against the budget of R38 137 000.

Other Materials/Inventory Consumed – Other materials amount R1 626 000.00 for the month of June 2023, with year-to-date actual expenditure of R3 432 000.00 against the budget of R 3 885 000.00. Repairs and maintenance on Water and sanitation infrastructure are the main contributing factors, which must be recovered from Dr. RSM District Municipality.

Contracted Services – Contracted services came to an amount of R3 442 000.00 for the month of June 2023. The year-to-date actual expenditure came to an amount of R26 373 000.00 against the budget of R31 957 000.

Other Expenditure – Other expenditure came to an amount of R2 843 000.00 for the month of June 2023 and a year-to-date actual expenditure of R12 252 000.00 against the budget of R15 819 000.

TABLE C5: MONTHLY BUDGET STATEMENT – CAPITAL EXPENDITURE

Table C5 – Reflects the capital expenditure on municipal vote, functional classification and funding of the municipality as at end of June 2023.

NW393 Mamusa - Table C6 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June										
Vote Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Fall Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - BUDGET & TREASURY										
Vote 2 - TECHNICAL SERVICES		47 587	6 095		5 375	12 343		12 343	#DIV/0!	
Vote 3 - COMMUNITY SERVICES										
Vote 4 - CORPORATE SERVICES										
Vote 5 - MUNICIPAL MANAGER										
Vote 6 - COUNCIL										
Vote 7 -										
Vote 8 -										
Vote 9 -										
Vote 10 -										
Vote 11 -										
Vote 12 -										
Vote 13 -										
Vote 14 -										
Vote 15 -										
Total Capital Multi-year expenditure	4,7	47 587	6 095	-	5 375	12 343	-	12 343	#DIV/0!	-
Single Year expenditure appropriation	2									
Vote 1 - BUDGET & TREASURY		(18 398)	151	1 351	-	193	1 351	(1 167)	-86%	1 351
Vote 2 - TECHNICAL SERVICES		(2 688)	16 715	33 408	7 248	10 611	33 408	(22 795)	-68%	33 408
Vote 3 - COMMUNITY SERVICES										
Vote 4 - CORPORATE SERVICES				3 000		247	3 000	(2 753)	-92%	3 000
Vote 5 - MUNICIPAL MANAGER										
Vote 6 - COUNCIL										
Vote 7 -										
Vote 8 -										
Vote 9 -										
Vote 10 -										
Vote 11 -										
Vote 12 -										
Vote 13 -										
Vote 14 -										
Vote 15 -										
Total Capital single-year expenditure	4	(21 286)	16 866	37 756	7 248	11 041	37 756	(28 716)	-71%	37 756
Total Capital Expenditure		26 301	23 561	37 756	13 123	23 383	37 756	(14 373)	-38%	37 756
Capital Expenditure - Functional Classification										
Government and administration		(18 398)	151	4 351	-	430	4 351	(3 921)	-90%	4 351
Executive and council										
Finance and administration		(18 398)	151	4 351		430	4 351	(3 921)	-90%	4 351
Internal audit										
Community and public safety										
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		23 504	14 037	20 724	4 131	5 948	20 724	(14 778)	-71%	20 724
Planning and development										
Road transport		23 504	14 037	20 724	4 131	5 948	20 724	(14 778)	-71%	20 724
Environmental protection										
Trading services		21 195	9 373	12 681	8 882	17 007	12 681	4 326	34%	12 681
Energy sources		21 195	9 373	12 681	8 880	16 708	12 681	3 117	25%	12 681
Water management					162	1 209		1 209	#DIV/0!	
Waste water management										
Waste management										
Other										
Total Capital Expenditure - Functional Classification	3	26 301	23 561	37 756	13 123	23 383	37 756	(14 373)	-38%	37 756
Funded by:										
National Government		24 048	23 410	29 706	13 123	22 953	29 706	(6 752)	-23%	29 706
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departments/Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers recognised - capital		24 048	23 410	29 706	13 123	22 953	29 706	(6 752)	-23%	29 706
Borrowing										
Internally generated funds		28	151	1 351		183	1 351	(1 167)	-86%	1 351
Total Capital Funding		24 076	23 561	31 056	13 123	23 137	31 056	(7 920)	-26%	31 056

TABLE C6: MONTHLY BUDGET STATEMENT – FINANCIAL POSITION

Table C6 – Reflects the Financial Position of the municipality as at end of June 2023.

NW393 Mamusa - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(71 162)	(18 797)	(239 637)	(206 341)	(239 637)
Call investment deposits		72 517	67 915	67 915	176 414	67 915
Consumer debtors		143 857	(153 429)	67 810	175 942	67 810
Other debtors		63 054	132 540	132 059	77 109	132 069
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 715	(2 163)	(3 395)	4 715	(3 395)
Total current assets		212 982	26 085	24 772	227 840	24 772
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		35 981	142 277	142 277	35 981	142 277
Investments in Associates		-	-	-	-	-
Property, plant and equipment		422 229	448 739	442 935	445 612	442 935
Biological		-	-	-	-	-
Intangible		257	541	541	257	541
Other non-current assets		-	-	-	-	-
Total non current assets		458 467	591 557	585 753	481 850	585 753
TOTAL ASSETS		671 448	617 622	610 524	709 690	610 524
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	66	66	-	66
Consumer deposits		1 042	(410)	(410)	977	(410)
Trade and other payables		328 068	238 583	308 592	410 445	305 592
Provisions		12 993	6 068	6 068	12 993	6 068
Total current liabilities		342 103	244 308	312 315	424 415	312 315
Non current liabilities						
Borrowing		-	(42)	(42)	-	(42)
Provisions		25 549	25 821	25 821	25 549	25 821
Total non current liabilities		25 549	25 779	25 779	25 549	25 779
TOTAL LIABILITIES		367 652	270 085	338 094	449 963	338 094
NET ASSETS	2	303 795	347 537	272 430	259 727	272 430
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		299 155	342 896	267 789	255 085	267 789
Reserves		4 641	4 641	4 641	4 641	4 641
TOTAL COMMUNITY WEALTH/EQUITY	2	303 796	347 537	272 430	259 727	272 430

TABLE C7: MONTHLY BUDGET STATEMENT-CASH FLOW

NW393 Mamusa - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2021/22		Budget Year 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		9 545	223 231	1 991	541	11 608	1 991	9 617	483%	1 991
Service charges		57 955	42 578	42 578	5 342	51 765	42 578	9 187	22%	42 578
Other revenue		1 191	545	545	378	2 794	545	2 249	413%	545
Transfers and Subsidies - Operational		71 925	1 553	1 553	45	44 087	1 553	42 534	2739%	1 553
Transfers and Subsidies - Capital		34 541	23 410	23 410	-	6 706	23 410	(10 704)	-71%	23 410
Interest		-	3	403	-	-	403	(403)	-100%	403
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(52 538)	(160 225)	(160 225)	(3 436)	(27 635)	(147 807)	(120 173)	81%	(160 225)
Finance charges		-	(6 209)	(6 209)	-	-	(6 209)	(6 209)	100%	(6 209)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		122 819	124 886	(95 954)	2 589	89 325	(83 537)	(172 862)	207%	(95 954)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 620	-	-	25	623	-	623	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(29 557)	-	-	(17 693)	(28 990)	-	28 990	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 937)	-	-	(17 668)	(28 367)	-	28 367	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/re-financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		151	-	-	(3)	(65)	410	(475)	-116%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		151	-	-	(3)	(65)	410	475	116%	-
NET INCREASE/ (DECREASE) IN CASH HELD		94 840	124 886	(95 954)	(14 807)	60 893	(83 127)			(95 954)
Cash/cash equivalents at beginning:		583	(2 052)	(2 052)		1 355	(2 052)			1 355
Cash/cash equivalents at month/year end:		95 424	122 834	(98 006)		62 248	(85 179)			(94 599)

PART 2 – SUBMITTED AS AN ADDENDUM

Debtors' Age Analysis

NW393 Mamusa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2022/23									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts ILO Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	775	718	682	687	682	670	662	69 604	64 441	62 256	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 827	1 152	526	835	797	767	626	26 253	34 033	29 129	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	524	367	315	289	271	258	251	36 110	38 384	37 179	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 347	1 289	1 247	1 218	1 193	1 171	1 164	80 371	88 983	85 117	-	-	
Receivables from Exchange Transactions - Waste Management	1600	985	540	520	507	497	482	478	67 357	63 756	60 821	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1 676	1 578	1 676	-	-	
Interest on Arrear Debtor Accounts	1810	1 005	988	977	964	951	939	927	95 053	101 835	98 885	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	19	1	7	4	7	22	1	616	676	640	-	-	
Total By Income Source	2000	7 484	5 435	5 073	4 985	4 889	4 859	4 589	356 949	393 694	372 782	-	-	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 041	470	415	436	354	347	284	33 341	36 650	34 782	-	-	
Commercial	2300	1 490	846	453	248	310	259	279	13 304	17 141	14 552	-	-	
Households	2400	4 963	4 319	4 204	4 121	4 925	4 013	3 665	310 274	339 891	325 389	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	7 484	5 435	5 073	4 985	4 889	4 859	4 589	356 949	393 694	372 782	-	-	

The total debt that the municipality is owed by consumers as at the month of June 2023 amounts to R393 694 000.00

The breakdown of the amount of R393 694 000 is as follows

Debtors Age Analysis by Customer group	Amount
Organs of State	36 659 000.00
Commercial	17 141 000.00
Households	339 894 000.00
Other	
Total	393 694 000.00

Below is the budget analysis explanation for the revenue stream:

Property rates

PROPERTY RATES						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 19 055 000.00	R 513 000.00	R 13 659 000.00	R 5 396 000.00	R 5 396 000.00	3%	72%

The total billed for the month of June 2023 is 3% and total billed to date is 72%.

Service charges - Electricity

SERVICE CHARGES ELECTRICITY						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 47 503 000.00	R 2 964 000.00	R 31 765 000.00	R 15 738 000.00	R 15 738 000.00	6%	67%

The total billed for the month of June 2023 is 6% and total billed to date is 67%.

Service Charge – Water

SERVICE CHARGES WATER						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 11 023 000.00	R 570 000.00	R 6 730 000.00	R 4 293 000.00	R 4 293 000.00	5%	61%

The total billed for the month of June 2023 is 5% and total billed to date is 61%.

Service Charge – Sanitation

SERVICE CHARGES SANITATION						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 19 159 000.00	R 1 033 000.00	R 12 256 000.00	R 6 903 000.00	R 6 903 000.00	5%	64%

The total billed for the month of June 2023 is 5% and total billed to date is 64%.

Service Charge – Refuse

SERVICE CHARGES REFUSE						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 12 995 000.00	R 705 000.00	R 8 954 000.00	R 4 041 000.00	R 4 041 000.00	5%	69%

The total billed for the month of June 2023 is 5% and total billed to date is 69%.

Rentals of facilities and equipment's

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 881 000.00	R 57 000.00	R 685 000.00	R 196 000.00	R 196 000.00	6%	78%

The total billed for the month of June 2023 is 6% and total billed to date is 78%.

Interest earned on external investments

INTEREST ON EXTERNAL INVESTMENT						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 403 000.00	R 151 000.00	R 368 000.00	R 35 000.00	R 35 000.00	37%	91%

The total interest for the month of June 2023 is 37% and total to date is 91%.

Interest earned on outstanding debtors

INTEREST ON OUTSTANDING DEBTORS						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 8 716 000.00	R 998 000.00	R 11 568 000.00	-R 2 852 000.00	-R 2 852 000.00	11%	133%

The total interest for the month of June 2023 is 11% and total to date is 133%.

Fines penalties and forfeits

FINES & PENALTIES						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 252 000.00	R 33 000.00	R 147 000.00	R 105 000.00	R 105 000.00	13%	58%

The total billed for the month of June 2023 is 13% and total billed to date is 58%.

License and permits

LICENSE & PERMITS						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 2 201 000.00	R 5 000.00	R 579 000.00	R 1 622 000.00	R 1 622 000.00	0%	26%

The total billed for the month of June 2023 is 0% and total billed to date is 26%.

Other revenue

OTHER REVENUE						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 2 329 000.00	R 106 000.00	R 1 461 000.00	R 868 000.00	R 868 000.00	5%	63%

The total billed for the month of June 2023 is 5% and total billed to date is 63%.

3.1.2 Operating Expenditure

Below is the budget analysis explanation for the expenditure stream:

Employee related cost

EMPLOYEE RELATED COST						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
84 635 000.00	R 7 899 000.00	R 85 410 000.00	-R 775 000.00	-R 775 000.00	9%	101%

The total percentage spent on employee related costs for the month of June 2023 is 9% and to date against the total budget is 101%

Remuneration of councillors

COUNCILLORS REMUNERATION						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
7 363 000.00	R 539 000.00	R 6 670 000.00	R 693 000.00	R 693 000.00	7%	91%

The total percentage spent on remuneration of councillors for the month of June 2023 is 7% and to date against the total budget is 91%

Finance Charges

FINANCE CHARGES (INTEREST PAID)						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
13 104 000.00	R 1 979 000.00	R 22 674 000.00	-R 9 570 000.00	-R 9 570 000.00	15%	173%

There total percentage spent for finance charges for the month of June 2023 is 15% and to date against the total budget is 173%.

Bulk Purchases

BULK PURCHASES						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
38 137 000.00	R 4 588 000.00	R 41 504 000.00	-R 3 367 000.00	-R 3 367 000.00	12%	109%

The total percentage spent on electricity for the month of June 2023 is 12% and to date against the total budget is 109%

Contracted services

CONTRACTED SERVICES						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
31 957 000.00	R 3 442 000.00	R 28 373 000.00	R 5 584 000.00	R 5 584 000.00	11%	83%

The total percentage spent on contracted services for the month of June 2023 is 11% and to year date against the total budget is 83%

Other Materials

OTHER MATERIALS						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 3 885 000.00	R 1 628 000.00	R 3 432 000.00	R 453 000.00	R 453 000.00	42%	88%

The total percentage spent on other materials for the month of June 2023 is 42% and year to date against the total budget is 88%

Other Expenditure

OTHER EXPENDITURE						
Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 15 819 000.00	R 2 843 000.00	R 12 252 000.00	R 3 567 000.00	R 3 567 000.00	18%	77%

The total percentage spent on other expenditure for the month of May 2023 is 18% and year to date against the total budget is 77%

Virements

There are no virements for the month of June 2023.

PART 3: REVENUE MANAGEMENT

Councillors' In Arrears

In terms of the CODE OF CONDUCT FOR COUNCILLORS [As per Schedule 1 amended by ss. 45 and 46 of Act 52 of 2002 and by ss. 20 and 21 of Act 19 of 2008

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

Name Of Councillor	Acc No	Political Party	Total Balance Due June 2023	Total Credit Balance June 2023	Total Current Councillor Debt
CHELECHELE S.M	9570369701		R27 567.20		
KOCK ISAAC	5000014851		R1 733.00		
BATSI D.K	9360153800		R36 554.00		
TLHOLE TUMISO	5000046845		R683.00		
MOTLAPELE LESEGO	9250042300		R7 469.00		
MASILO NOBAKHE	9750546000		R4 623.00		
KENENYANG TSHEPO	9510309301		R6 647.00		
OLEBENG MOGOROSI	5000013442		R0.00		
KGOSITHATA CHUBISI	9910795001		R3 934.00		
SAREL SRTYDOM	5000009219			-R35.58	
ESME VENTER	5000015476		R1 139.00		
MVALA N.Y	9320117100		R72 615.00		
SEDISHO T.V	9890686400		R20 393.00		
MODISE N.E	1010966200		R7 166.00		
MASILO J.K	9740530400		R19 862.00		
Total			R210 385.20	-R35.58	R210 385.20

Billing V/S Collection in June 2023 Month

Name: Mamusa L.M

Reporting Month: April - June 2023

Collection Rate (R'000)	April			May			June		
	Billed	Collected	% Collected	Billed	Collected	% Collected	Billed	Collected	% Collected
Property Rates	516 510.03	372 978.79	72.21%	513 296.86	472 005.00	91.96%	513 296.86	503 541.77	98.10%
Service Charges - Electricity Conversational	2 429 314.15	R1 622 475.70	66.79%	2 336 027.62	1 938 471.60	82.98%	2 586 434.29	2 496 349.19	96.52%
Service Charges - Electricity Prepaid	777 720.23	777 720.23	100.00%	2 077 992.78	2 077 992.78	100.00%	1 284 528.80	1 284 528.80	100.00%
Service Charges - Water	738 817.40	116 452.68	15.76%	736 829.35	118 830.65	16.13%	721 530.68	151 923.76	21.06%
Service Charges - Sanitation	1 378 879.43	R120 444.46	8.73%	1 373 319.76	R168 958.79	12.30%	1 373 001.70	418 660.49	30.49%
Service Charges - Refuse	975 719.19	R71 827.11	7.36%	975 794.52	R112 755.83	11.56%	975 199.35	R159 904.99	16.40%
Service Charges - Other									
Totals	6 816 960.43	R3 081 898.97	45.21%	R8 013 260.89	R4 889 014.65	61.01%	R7 453 991.68	R5 014 909.00	67.28%

Top 50 Debtors as at June 2023

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT S	OC	TOWN	STREET ADDRESS	TOWN	SUBURB	WARD	PROPERTY CATEGORY	OUTSTANDING BAL	OUTSTANDING BAL	OUTSTANDING TO	LAST PAYMENT	LAST PAYMENT DATE
500015524	GLOBAL HUT PTY LTD	ACTIVE	OWNER		STREICHERSTRAAT 99034	PLASE	PLASE HO SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	1 909 605.16	129 361.22	2 038 966.38	445 378.83	20230624
5000014677	THE REGIONAL DIRECTOR	ACTIVE	OWNER		ERF 447 0	GLAUDINA	MIDDLETOWNSHIP	WARD 1	00000R	942 660.33	309 253.91	1 251 914.24		
1899990047	MOBILE TELEPHONE N/W	ACTIVE	OCCUPIER		S/RENEKE TOWN & TOWN LANDS HO 62/1	PLASE	PLASE HO SCHWEIZER - RENEKE	WARD 7	MUNICIPAL	875 947.48	56 982.91	932 930.39	4 763.88	20230106
5000012615	THE REGIONAL DIRECTOR	ACTIVE	OWNER		SERAME-RIEKERT STREET 00707	IPELEGENG	IPELEGENG PROPER	WARD 2	GOVERNMENT	857 197.22	78 328.25	935 525.47	348 660.00	20221111
5000012614	THE REGIONAL DIRECTOR	ACTIVE	OWNER		JACARANDA STREET 00705	IPELEGENG	IPELEGENG PROPER	WARD 2	GOVERNMENT	700 382.52	61 144.85	761 427.37	368 030.00	20221111
1800013001	MANHURE PECARNUS & POMEGRANATE	ACTIVE	OWNER		MIMOSA HO 61 PORTION 1 HO 61	PLASE	PLASE HN SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	725 539.25	25 302.32	750 841.57	200 000.00	20230628
5000012620	THE REGIONAL DIRECTOR	ACTIVE	OWNER		IPELEGENG 03229	IPELEGENG	IPELEGENG UITBREIDING 3	WARD 6	GOVERNMENT	681 300.00	60 305.81	741 605.81	348 660.00	20221111
5000009108	GOOSSEN J B	ACTIVE	OWNER		BUTENSTRAAT 19A	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	BUSINESS	608 696.28	40 469.18	649 165.46	1 500.00	20220716
5000012621	THE REGIONAL DIRECTOR	ACTIVE	OWNER		IPELEGENG 03563	IPELEGENG	IPELEGENG UITBREIDING 3	WARD 6	GOVERNMENT	585 844.85	54 089.51	639 934.36	290 550.00	20221111
5000012617	THE REGIONAL DIRECTOR	ACTIVE	OWNER		IPELEGENG 04546	IPELEGENG	IPELEGENG UITBREIDING 3	WARD 4	GOVERNMENT	572 780.83	52 788.56	625 569.39	290 550.00	20221111
5000012570	THE REGIONAL DIRECTOR	ACTIVE	OWNER		MUSAPITSO STREET 114	IPELEGENG	IPELEGENG PROPER	WARD 2	GOVERNMENT	557 377.75	48 856.75	606 234.50	348 660.00	20221111
5000012688	THE REGIONAL DIRECTOR	ACTIVE	OWNER		HOSPITAALSTRAAT 10	PLASE	PLASE HO SCHWEIZER - RENEKE	WARD 7	GOVERNMENT	469 738.50	22 776.85	492 465.35	474 566.00	20221111
1891401010	HOSPITAL	ACTIVE	OCCUPIER		HOSPITAALSTRAAT 10	PLASE	PLASE HO SCHWEIZER - RENEKE	WARD 7	GOVERNMENT	470 019.78	6 456.42	476 476.21	51 757.50	20230717
5000009003	MULDER H L	ACTIVE	OWNER		THERESA STRAAT 07210	SCHWEIZER	SCHWEIZER UITBREIDING 8	WARD 7	DOMESTIC	365 599.29	87 003.97	452 603.26	3 000.00	20210111
5000012685	THE REGIONAL DIRECTOR	ACTIVE	OWNER		S/RENEKE TOWN & TOWN LANDS HO 62/45	PLASE	PLASE HO SCHWEIZER - RENEKE	WARD 7	GOVERNMENT	431 292.50	20 871.57	452 164.07	435 825.00	20221111
5000012616	THE REGIONAL DIRECTOR	ACTIVE	OWNER		MULYA STRAAT 02903	IPELEGENG	IPELEGENG UITBREIDING 3	WARD 8	GOVERNMENT	403 008.67	25 318.63	428 327.30	213 070.00	20221111
5000007088	J & FLATS	ACTIVE	OCCUPIER		SERAME RIEKERT STREET 821	IPELEGENG	IPELEGENG PROPER	WARD 5	00000R	261 278.46	170 653.34	431 931.80		
5000008073	LIFT TRUCK SOLUTIONS RICHARDSB	ACTIVE	OWNER		PLOT 61 PLOT 61	PLASE	PLASE HN SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	377 055.34	52 858.16	429 913.50	8 000.00	20230408
5000015557	J P JORDAAN TRUST	ACTIVE	OWNER		MIMOSA HO 61 PORTION 28 HO 61	PLASE	PLASE HN SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	403 594.07	15 626.90	419 220.97	40 000.00	20230522
5000008052	GHF SUPERMARK & DRANKWINKEL BK	ACTIVE	OWNER		DELPORTSTRAAT 17	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	DOMESTIC	393 812.96	525.40	394 338.36	300 000.00	20230530
5000014822	LEPS TRADE CENTRE	ACTIVE	OWNER		MOTIALE STREET 00820	IPELEGENG	IPELEGENG PROPER	WARD 2	DOMESTIC	277 400.17	105 531.27	382 931.44	12 325.11	20130221
9200112800	MMATHARI EARLY LEARNING CENTRE	ACTIVE	OWNER		NKOPELANG STREET 01123	IPELEGENG	IPELEGENG PROPER	WARD 4	GOVERNMENT	210 134.19	144 902.57	355 036.76		
5000008873	KOLO T E	ACTIVE	OWNER		COMBRINKSTRAAT 4	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	BUSINESS	258 690.61	96 186.85	354 877.46	1 000.00	20170519
5000015024	HANTO G B	ACTIVE	OCCUPIER		STREICHERSTRAAT 08200	SCHWEIZER	SCHWEIZER UITBREIDING 11	WARD 8	DOMESTIC	303 254.58	44 737.19	347 991.77	2 000.00	20221223
950322000	IMPUNING SEKONDERE SKOOL	ACTIVE	OCCUPIER		IPELEGENG 03229	IPELEGENG	IPELEGENG UITBREIDING 3	WARD 6	GOVERNMENT	306 852.30	36 635.47	343 487.77	120 000.00	20230621
5000006530	FOURIE D J	ACTIVE	OWNER		NIRVANA 4 AH 80003	PLASE	NIRVANA AH	WARD 7	AGRICULTURE	333 571.14	8 351.34	341 922.48	50 000.00	20230628
1000000054	KANTOOR	ACTIVE	OCCUPIER		CLOSED ACCOUNTS	SCHWEIZER RENEKE		WARD 1		308 419.34	20 881.20	329 300.54		
9410241001	KGOGO MA	ACTIVE	OWNER		MAHOGANY STREET 02041	IPELEGENG	IPELEGENG UITBREIDING 2	WARD 2	BUSINESS	174 963.61	147 331.22	322 294.83		
5000001716	TRIO TRADE GAU(PTY) LTD (S-R PEANUT)	ACTIVE	OWNER		NOT SUPPLIED 80001	PLASE	PLASE HN SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	309 285.59	-	309 285.59	94 658.46	20230621
5000000990	GRADE B (BULLETS PUB)	ACTIVE	OWNER		MIMOSA HO 61 PORTION 4 HO 62	PLASE	PLASE HN SCHWEIZER - RENEKE	WARD 7	AGRICULTURE	297 847.71	13 910.04	311 757.75	2 000.00	20230417
9291082100	LEPHOLLETSE T J	ACTIVE	OWNER		SERAME RIEKERT STREET 821	IPELEGENG	IPELEGENG PROPER	WARD 5	00000R	187 306.42	111 217.25	298 523.67	10 000.00	20230414
9410237200	MOAMOGA M	ACTIVE	OWNER		CEDAR STREET 02072	IPELEGENG	IPELEGENG UITBREIDING 2	WARD 2	00000R	180 822.53	136 099.13	316 921.66		
5000009388	PERFECT INNOVATIONS TVLA TRISTA	ACTIVE	OCCUPIER		OLIVIERSTRAAT 9	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 5	DOMESTIC	270 215.42	16 991.06	287 206.48	10 000.00	20230628
984630000	DIVICLOMOLA D	ACTIVE	OCCUPIER					WARD 5	DOMESTIC	149 225.56	125 822.44	275 048.00		
5000013148	THE REGIONAL DIRECTOR	ACTIVE	OWNER		UNKNOWN 6321	IPELEGENG	IPELEGENG UITBREIDING 5	WARD 5	GOVERNMENT	116 427.73	93 289.33	209 717.06		
1190200021	TPA KANTOOR	ACTIVE	OCCUPIER		OLIVIERSTRAAT 17	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	GOVERNMENT	290 087.99	13 640.65	303 728.64	23 530.79	20230621
9270060700	MOJAH J	ACTIVE	OWNER		SERAME-RIEKERT STREET 00667	IPELEGENG	IPELEGENG PROPER	WARD 4	00000R	151 543.45	114 453.32	265 996.77		
9240038700	THUSO BOTTLESTORE (MARUMOT J)	ACTIVE	OWNER		RATSOISO STREET 00387	IPELEGENG	IPELEGENG PROPER	WARD 4	BUSINESS	150 423.37	111 129.66	261 553.03		
5000014822	MASOBE M I	ACTIVE	OWNER		SCHWEIZERSTRAAT 13	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	DOMESTIC	225 255.58	20 410.78	245 666.36	4 535.89	20190930
9340531400	DORRSKOPAL IPELEGENG 11250909W	ACTIVE	OWNER		NOT SUPPLIED 02085	IPELEGENG	IPELEGENG PROPER	WARD 2	MUNICIPAL	197 525.41	57 581.57	255 107.08		
5000009805	GABADISE M L	ACTIVE	OCCUPIER		STREICHERSTRAAT 832	SCHWEIZER	SCHWEIZER UITBREIDING 11	WARD 7	MUNICIPAL	247 981.70	4 246.26	252 227.96	860.00	20190429
5000000138	THE REGIONAL DIRECTOR	ACTIVE	OWNER		BOTHA STRAAT 3	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	GOVERNMENT	233 972.05	13 334.26	247 306.31		
3007108029	THE REGIONAL OFFICES	ACTIVE	OCCUPIER		NOT SUPPLIED 09140	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	DOMESTIC	222 032.86	22 294.92	244 327.78	10 160.03	20230522
5000015036	AVATRIM PTY LTD	ACTIVE	OWNER		MASSOUL STREET 1	SCHWEIZER	SCHWEIZER UITBREIDING 12	WARD 7	DOMESTIC	211 309.85	28 240.17	239 550.02		
5000014183	MECHANIC TRAINING CENTRE L	ACTIVE	OWNER		SWARTSTRAAT 6	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	BUSINESS	190 207.65	43 902.19	234 110.04	10 000.00	20161123
5000002785	LEHIBI (HDP) M	ACTIVE	OWNER			IPELEGENG	IPELEGENG UITBREIDING 4	WARD 5	00000R	132 082.85	101 984.39	234 067.25		
5000000267	THE REGIONAL DIRECTOR	ACTIVE	OWNER		DE BEERSTRAAT 5	SCHWEIZER	SCHWEIZER RENEKE PROPER	WARD 7	GOVERNMENT	205 618.81	27 453.40	233 072.21	680.30	20220720
9410211200	MARUMOT M & T J	ACTIVE	OWNER		SAGE STREET 02122	IPELEGENG	IPELEGENG UITBREIDING 2	WARD 7	00000R	143 577.16	87 511.51	231 088.67		
5000015133	WIJZEN G J	ACTIVE	OWNER		WICHTZELSTRAAT 31	SCHWEIZER	SCHWEIZER UITBREIDING 8	WARD 7	DOMESTIC	129 285.15	17 591.65	146 876.80	13 371.93	20210212
9740535800	MARITSH M	ACTIVE	OWNER		NOT SUPPLIED 05258	IPELEGENG	IPELEGENG UITBREIDING 4	WARD 5	00000R	138 195.04	27 443.61	165 638.65		
5000009507	REGIONAL DIRECTOR	ACTIVE	OWNER		MARAISSTRAAT 153	GLAUDINA	GLAUDINA	WARD 1	GOVERNMENT	210 903.00	10 203.92	221 106.92	213 070.00	20221111
TOTAL										19 490 537.21	3 129 640.69	22 620 186.24	3 462 999.87	

The payment rate for the financial year 2022-23

The following table indicates payment rate per month.

Month	2022/2023
July	33.06%
August	48.49%
September	57.62%
October	30.9%
November	66.89%
December	53.96%
January	61%
February	60.80%
March	58%
April	44.8%
May	61.01%
June	67.28%

Bank reconciliation:

The closing cash book balance of month June 2023 is confirmed by the following:

Cash book balance	R22 904 594.38
Bank Statement Balance:	R228 200.92

The following table indicates the credit control actions taken during the month ending 30 June 2023

Indigents

Description	June 2023	Total Month to date
Indigent applications Received		
Indigent applications Approved	1773	1773
Previous month total		
Rejected applications		
Total No. on Database Active		
Total Amount EQS (rate@)	R 547 630.65 Ipelegeng, Amalia, Glaudna	R 547 630.65 Schweizer-Reneke, Charon
Active and inactive number		

100

PART 4 – EXPENDITURE REPORTS

Section 65 of the MFMA states:

65. Expenditure Management

(2) The accounting officer of a municipality must take all reasonable steps to ensure –

- e) 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.
- f) that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments;
- h) that the municipality’s available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

CREDITORS’ AGE ANALYSIS

Year	Month End	Mun	Item	Detail	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
2023	Jun		M12										
			0100	Bulk Electricity	7 156 207	13 221 204	18 483 850	0	193 810 021	0	0	0	232 671 282
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	1 267 246	1 208 801	1 157 833	1 156 279	2 103 751	0	0	0	6 893 910
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	878 397	868 723	846 985	848 528	24 212 608	0	0	0	27 655 241
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	7 242 400	795 625	840 244	360 004	30 688 723	0	0	0	39 926 996
			0800	Auditor General	1 340 553	0	2 761 808	0	5 936 473	0	0	0	10 038 834
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	17 684 803	16 094 353	24 090 720	2 364 811	256 751 576	0	0	0	317 166 263
				Eskom Holdings SOC Ltd - Free State / North West /	7 156 207	13 221 204	18 483 850	0	193 810 021	0	0	0	232 671 282
			TP01	Sala Pension Funds	364 952	355 278	341 760	343 303	13 468 682	0	0	0	14 873 974
			TP02	Auditor-General	1 340 553	0	2 761 808	0	5 936 473	0	0	0	10 038 834
			TP03	Receiver of Revenue - PAYE (64	1 113 184	1 067 342	1 010 159	1 010 825	1 798 886	0	0	0	6 000 396
			TP05	N F M W Pensioenfonds (6400/21	187 040	187 040	184 397	154 397	4 679 336	0	0	0	5 422 210
			TP06	Sanwu National Prov. Fund (640	223 646	223 646	221 366	221 366	3 498 923	0	0	0	4 388 947
			TP07	MAJUBA ENERGY TECHNOLOGIES	1 000 000	0	0	0	2 936 003	0	0	0	3 936 003
			TP08	Salga - National Members Assem.	794 521	0	0	0	2 900 921	0	0	0	3 695 442
			TP09	Mun Employees Pensionfund (640	98 421	98 421	95 124	95 124	2 565 665	0	0	0	2 952 756
			TP10	Munsoft	26 640	380 954	436 012	196 514	1 639 427	0	0	0	2 679 547
			TOT	Total	12 305 164	15 533 885	23 534 476	2 051 529	233 234 338	0	0	0	286 659 392

The total debt that the municipality is owing to suppliers as at the month of June 2023 amounts **R317 186 263.00** and the top 10 municipal creditors

PART 5 – SUPPLY CHAIN MANAGEMENT REPORT

LEGISLATIVE REQUIREMENTS

The Municipal Finance Management Act (No. 56 of 2003), requires that the resources of the municipality be used effectively, efficiently and economically. Circular No. 62 of the MFMA aims to enhance compliance, improve accountability and transparency, update measures required to combat fraud, promotes transparency in supply chain management practices in municipalities as required by regulation 2.1(b) of the Municipal Supply Chain Management Regulations.

After closure of any advertised competitive bid, municipalities and municipal entities must, further to information to be published in terms of section 75 of the MFMA, publish on their websites, the reference number of the bid, the description of the goods, services or infrastructure project, names of all bidders, the B-BBEE status level of contribution of all bidders, where applicable, the local content percentages of the goods offered and where practical, total price of the bids, by all bidders that submitted bids in relation to that particular advertisement. Copies should be made available at municipal offices and libraries

Irregular expenditure is defined in section 1 of the MFMA as follows:

“irregular expenditure”, in relation to a municipality or municipal entity, means—

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of “unauthorized expenditure”.

In this context 'expenditure' refers to any use of municipal funds that is in contravention of the following legislation:

- Municipal Finance Management Act, Act 56 of 2003, and its regulations;
- Municipal Systems Act, Act 32 of 2000, and its regulations;
- Public Office-Bearers Act, Act 20 of 1998, and its regulations; and
- The municipality's supply chain management policy, and any by-laws giving effect to that policy

Although a transaction or an event may trigger irregular expenditure, a municipality or municipal entity will only identify irregular expenditure when a payment is made, in other words, the recognition of irregular expenditure will be linked to a financial transaction. If the possibility of irregular expenditure is determined prior to a payment being made, the transgression shall be regarded as a matter of non-compliance.

Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is defined in section 1 of the MFMA as follows:

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised.

The concept of fruitless and wasteful expenditure is founded on public administration and accountability principles, to promote "efficient, economic and effective use of resources and the attainment of value for money". The idea is also founded on the fact that the council, the mayor and the accounting officer have a fiduciary responsibility to ensure that municipal resources are used in the best interests of the municipality and the local community.

In this context 'expenditure' refers broadly to processes that must be followed, transactions with service providers or suppliers and the use of other resources belonging to the municipality. The phrase 'made in vain' indicates that the municipality derived no value for Unauthorized, Irregular, Fruitless and Wasteful Expenditure money from the expenditure or the use of other resources. Fruitless and wasteful expenditure must fulfil both the conditions in the definition, namely, that it was made in vain and it would have been avoided had reasonable care been exercised.

Ratification of minor breaches of the procurement process

In terms of regulation 36(1)(b) of the Municipal Supply Chain Management Regulations, the supply chain policy of a municipality may allow the accounting officer to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical in nature. Where a municipality's supply chain management policy does not include this provision the accounting officer cannot exercise this ratification power. It is important to note that the accounting officer can only rely on this provision if the official or committee who committed the breach had the delegated authority to perform the function in

terms of the municipality's adopted System of Delegations, which must be consistent with the MFMA and its regulations.

Note that the accounting officer may only ratify a breach of process, and not the irregular expenditure itself, which means that the 'irregular' expenditure will still remain irregular. The responsibility to ratify the actual irregular expenditure vests with the Council and processes to deal with such matters are outlined in section 32(2) of the MFMA read together with Regulation 74 of the MBRR.

All breaches of a municipality's SCM policy will result in irregular expenditure, in the event that expenditure is incurred; the monetary value of this irregular expenditure is not relevant. The issue of whether the breach is minor or material relates to the nature of the breach and the intent of those responsible for the breach; not to the monetary value thereof.

In terms of regulation 36 of the SCM Regulations, the accounting officer is responsible for deciding whether a particular breach of procurement processes is minor or material. In exercising this discretion, the accounting officer must be guided by:

- a) the specific nature of the breach: is it simply technical in nature, not impacting in any significant way on the essential fairness, equity, transparency, competitiveness or cost effectiveness of the procurement process?
- b) the circumstance surrounding the breach: are the circumstances justifiable or, at least, excusable?
- c) the intent of those responsible for the breach: were they acting in good faith?
- d) the financial implication as a result of the breach: what was the extent of the loss or benefit?

The accounting officer would have to consider the merits of each breach of the procurement processes and take a decision as to whether it should be classified as a minor or material breach.

Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Disciplinary charges for irregular expenditure

If the irregular expenditure falls within the ambit of the above description, then the council, mayor or accounting officer (as may be relevant) must institute disciplinary action as follows:

- (i) Financial misconduct in terms of section 171 of the MFMA: in the case of an official that deliberately or negligently:
 - contravened a provision of the MFMA which resulted in irregular expenditure; or
 - made, permitted or authorized an irregular expenditure (due to non-compliance with any of legislation mentioned in the definition of irregular expenditure);
- (ii) Breach of the Code of Conduct for Municipal Staff Members: in the case of an official whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code; and
- (iii) Breach of the Code of Conduct for Councillors: in the case of a political office-bearer, whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code. This would also include instances where a councillor knowingly voted in favor or agreed with a resolution before council that contravened legislation resulting in irregular expenditure when implemented, or where the political office-bearer improperly interfered in the management or administration of the municipality.

Additional Reports Annexure Supply Chain Management (Deviations)

Supply Chain Management (Deviations)

Government Gazette No. 27636 Municipal Supply Chain Management of 30 May 2005 Regulation No. 36(2) as well as the Section 36 of the Mamusa Local Municipality Supply Chain Policy, state as follows.

Deviation from, and ratification of minor breaches of procurement processes

- (a) The accounting officer may –
 - (i) Dispense with the official procurement processes established by this policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
 - (1) In an emergency;
 - (2) If such goods or services are produced or available from a single provider only;
 - (3) For the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (4) Acquisition of animals for zoos and/or nature and game reserves; or
 - (5) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
 - (ii) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (b) The accounting officer must record the reasons for any deviations in terms of subparagraphs (a)(i) and (ii) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.
- (c) Subparagraph (b) does not apply to the procurement of goods and services contemplated in paragraph 11.3.1 of this policy.
Therefore, it is in line with the above policy extract that the Monthly Deviation Reports are submitted for noting.

Supply Chain Management (SCM Activities)

- (a) Supply Chain Sub – Regulation 12 (d) (i) & (ii) and council's Supply Chain Management Policy provides for the procurement of goods, works and services estimated in excess of R200 000 (all applicable taxes included) through competitive bidding process and procurement of long-term contracts.

ANNEXURE A: UNAUTHORISED EXPENDITURE

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe
Section	Unauthorised Expenditure	Signature	
30-Jun-23	30 951 333.17		



Financial Year	Function	AccType	Total Budget	Opening Bal	Total Actual	Remaining Budget
2023	Electricity:Electricity	E	38 137 222.00	-	41 504 407.43	(3 367 185.43)
2023	Finance:Finance	E	1 701 153.00	-	4 277 979.61	(2 576 826.61)
2023	Finance:Finance	E	1 159 350.00	-	1 925 908.25	(766 558.25)
2023	Finance:Finance	E	26 457.00	-	73 744.04	(47 287.04)
2023	Administrative and Corporate Support:Admin and Corporate Support	E	5 835 958.00	-	7 274 076.45	(1 437 118.45)
2023	Core Function:Police Forces Traffic and Street Parking Control	E	-	-	5 801.21	(5 801.21)
2023	Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums	E	29 998.00	-	42 376.92	(12 378.92)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	5 000.00	-	12 463.80	(7 463.80)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	65 726.00	-	68 191.06	(2 465.06)
2023	Core Function:Police Forces Traffic and Street Parking Control	E	29 625.00	-	30 634.13	(1 009.13)
2023	Town Planning Building Regulations and Enforcement and City Engineer:Town Planning	E	17 563.00	-	27 278.36	(9 715.36)
2023	Tourism:Tourism	E	-	-	5 180.73	(5 180.73)
2023	Finance:Finance	E	146 968.00	-	196 456.00	(49 488.00)
2023	Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums	E	17 852.00	-	34 652.66	(16 800.66)
2023	Electricity:Electricity	E	246 137.00	-	342 804.10	(96 667.10)
2023	Waste Water Treatment:Waste Water Treatment	E	629 659.00	-	730 300.04	(100 641.04)
2023	Water Distribution:Water Distribution	E	879 798.00	-	975 211.25	(95 413.25)
2023	Sewerage:Sewerage	E	468 008.00	-	583 842.11	(115 834.11)
2023	Finance:Finance	E	493 206.00	-	715 346.93	(222 140.93)
2023	Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums	E	45 752.00	-	71 465.43	(25 713.43)
2023	Sewerage:Sewerage	E	202 663.00	-	252 175.62	(49 512.62)
2023	Water Distribution:Water Distribution	E	373 569.00	-	381 946.57	(8 377.57)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	202 857.00	-	208 330.64	(5 473.64)
2023	Finance:Finance	E	717 078.00	-	949 966.38	(232 888.38)
2023	Sewerage:Sewerage	E	309 699.00	-	339 939.02	(30 240.02)
2023	Finance:Finance	E	4 742 089.00	-	5 783 280.47	(1 041 191.47)
2023	Administrative and Corporate Support:Admin and Corporate Support	E	12 969 095.00	-	15 018 529.89	(2 049 434.89)
2023	Libraries and Archives:Libraries and Archives	E	984 299.00	-	999 486.33	(15 187.33)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	2 134 111.00	-	2 607 413.01	(473 302.01)
2023	Solid Waste Removal:solid waste removal	E	5 054 818.00	-	6 331 577.85	(1 276 759.85)
2023	Roads:Roads	E	659 063.00	-	771 899.16	(112 836.16)
2023	Electricity:Electricity	E	1 078 488.00	-	1 204 815.00	(126 327.00)
2023	Waste Water Treatment:Waste Water Treatment	E	1 302 038.00	-	1 994 517.88	(692 479.88)
2023	Sewerage:Sewerage	E	1 757 898.00	-	1 977 213.31	(219 315.31)
2023	Water Distribution:Water Distribution	E	3 012 797.00	-	3 064 445.79	(51 648.79)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	1 711 489.00	-	1 857 346.78	(145 857.78)
2023	Water Treatment:Water Treatment	E	769 165.00	-	1 245 132.52	(475 967.52)
2023	Core Function:Police Forces Traffic and Street Parking Control	E	3 942 089.00	-	4 279 040.56	(336 951.56)
2023	Finance:Finance	E	996 119.00	-	428 005.13	(568 113.87)
2023	Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums	E	64 428.00	-	64 429.38	(1.38)
2023	Waste Water Treatment:Waste Water Treatment	E	183 287.00	-	195 348.17	(12 061.17)
2023	Human Resources:Human Resources	E	-	-	60 825.41	(60 825.41)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	-	-	10 738.23	(10 738.23)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	151.00	-	226.80	(75.80)
2023	Finance:Finance	E	182.00	-	291.60	(109.60)
2023	Solid Waste Removal:solid waste removal	E	48 504.00	-	52 757.78	(4 253.78)
2023	Water Distribution:Water Distribution	E	41 763.00	-	41 763.24	(0.24)
2023	Core Function:Police Forces Traffic and Street Parking Control	E	382 523.00	-	413 117.40	(30 594.40)
2023	Finance:Finance	E	380 608.00	-	398 296.85	(17 688.85)
2023	Finance:Finance	E	200 382.00	-	233 577.43	(33 195.43)
2023	Libraries and Archives:Libraries and Archives	E	26 585.00	-	27 640.80	(1 055.80)
2023	Finance:Finance	E	641 040.00	-	783 169.26	(142 069.26)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	28 349.00	-	32 079.58	(3 730.58)
2023	Solid Waste Removal:solid waste removal	E	1 079 112.00	-	1 084 029.48	(4 917.48)
2023	Town Planning Building Regulations and Enforcement and City Engineer:Town Planning	E	144 876.00	-	144 876.00	(0.00)
2023	Electricity:Electricity	E	207 136.00	-	236 850.36	(29 714.36)
2023	Waste Water Treatment:Waste Water Treatment	E	249 523.00	-	409 664.28	(160 141.28)
2023	Sewerage:Sewerage	E	328 626.00	-	376 107.70	(47 481.70)
2023	Water Distribution:Water Distribution	E	632 573.00	-	654 563.16	(21 990.16)
2023	Water Treatment:Water Treatment	E	142 611.00	-	234 807.60	(92 196.60)
2023	Human Resources:Human Resources	E	83 507.00	-	83 507.28	(0.28)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	5 572.00	-	5 844.96	(272.96)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	21 949.00	-	27 093.42	(5 144.42)
2023	Information Technology:Information Technology	E	40 639.00	-	51 630.00	(10 991.00)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	-	-	25 260.00	(25 260.00)
2023	Finance:Finance	E	16 855.00	-	61 200.00	(44 345.00)
2023	Finance:Finance	E	13 104 331.00	-	22 673 577.76	(9 569 246.76)
2023	Core Function:Community Parks (Including Nurseries)	E	41 969.00	-	149 000.00	(107 031.00)
2023	Libraries and Archives:Libraries and Archives	E	20 000.00	-	29 910.00	(9 910.00)
2023	Asset Management:Asset Management	E	-	-	24 086.00	(24 086.00)
2023	Finance:Finance	E	835 092.00	-	1 318 954.25	(483 862.25)
2023	Water Distribution:Water Distribution	E	429 185.00	-	524 533.69	(95 348.69)
2023	Core Function:Solid Waste Removal	E	15 720.00	-	91 200.00	(75 480.00)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	77 495.00	-	139 630.91	(62 135.91)
2023	Core Function:Community Parks (Including Nurseries)	E	-	-	400.00	(400.00)
2023	Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec	E	274 178.00	-	398 508.00	(124 330.00)
2023	Finance:Finance	E	2 628 800.00	-	4 005 464.28	(1 376 664.28)
2023	Administrative and Corporate Support:Admin and Corporate Support	E	-	-	794 521.07	(794 521.07)
2023	Mayor and Council:Mayor and Council	E	61 611.00	-	67 297.90	(5 686.90)
2023	Tourism:Tourism	E	9 989.00	-	16 720.59	(6 731.59)
2023	Administrative and Corporate Support:Admin and Corporate Support	E	153 508.00	-	193 801.79	(40 293.79)
2023	Libraries and Archives:Libraries and Archives	E	9 826.00	-	10 500.36	(674.36)
2023	Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums	E	7 566.00	-	12 316.53	(4 750.53)
2023	Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites)	E	9 307.00	-	26 768.19	(17 461.19)
2023	Solid Waste Removal:solid waste removal	E	65 255.00	-	81 449.38	(16 194.38)
2023	Electricity:Electricity	E	21 341.00	-	21 479.78	(138.78)
2023	Waste Water Treatment:Waste Water Treatment	E	25 726.00	-	29 956.68	(4 230.68)
2023	Human Resources:Human Resources	E	4 787.00	-	7 670.06	(2 883.06)
2023	Information Technology:Information Technology	E	7 815.00	-	10 417.17	(2 602.17)
2023	Core Function:Police Forces Traffic and Street Parking Control	E	44 351.00	-	65 938.46	(21 587.46)
2023	Water Treatment:Water Treatment	E	15 265.00	-	18 941.95	(3 676.95)
2023	Mayor and Council:Mayor and Council	E	85 386.00	-	207 416.00	(122 030.00)
2023	Mayor and Council:Mayor and Council	E	532 185.00	-	696 485.70	(164 300.70)
2023	Mayor and Council:Mayor and Council	E	29 360.00	-	44 400.00	(15 040.00)
2023	Mayor and Council:Mayor and Council	E	74 698.00	-	178 240.00	(103 542.00)
			115 191 072.00		146 142 405.17	(30 951 333.17)

Unauthorised expenditure in June Month amounts to R30 951 333.17

ANNEXURE B – IRREGULAR EXPENDITURE: June 2023

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe	
Section	Irregular Expenditure	Signature		
30-Jun-23	11 391 472.58			
Fiscal Period	Document No	Payee	Tran Amt	VAT Amt
2023/06	'EF012881-0010	Cigicell (PTY) LTD	(1 161 738.75)	151 531.16
2023/06	'EF012891-0001	DELA CASA TRADING 704 CC	(66 000.00)	-
2023/06	'EF012861-0001	Edward Letsie Attorneys	(108 395.00)	14 138.48
2023/06	'EF012896-0005	ELEDTIVE TRAINING INSTITU	(9 200.00)	1 200.00
2023/06	'EF012829-0001	JDM Onderdele	(21 685.00)	2 828.48
2023/06	'EF012892-0001	King and Associates Engineering and Project Manage	(186 177.33)	24 284.00
2023/06	'EF012837-0001	MAJUBA ENERGY TECHNOLOGIES	(1 875 000.00)	244 565.22
2023/06	'EF012838-0001	MAJUBA ENERGY TECHNOLOGIES	(690 000.00)	90 000.00
2023/06	'EF012839-0001	MAJUBA ENERGY TECHNOLOGIES	(636 306.50)	82 996.50
2023/06	'EF012840-0001	MAJUBA ENERGY TECHNOLOGIES	(1 066 970.00)	139 170.00
2023/06	'EF012869-0001	MAJUBA ENERGY TECHNOLOGIES	(3 306 250.00)	431 250.00
2023/06	'EF012890-0001	MAJUBA ENERGY TECHNOLOGIES	(1 100 000.00)	143 478.26
2023/06	'EF012856-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(220 000.00)	-
2023/06	'EF012860-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(315 000.00)	-
2023/06	'EF012862-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(140 750.00)	-
2023/06	'EF012864-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(215 000.00)	-
2023/06	'EF012865-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(175 500.00)	-
2023/06	'EF012866-0001	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(97 500.00)	-
			(11 391 472.58)	



Irregular expenditure for June 2023 amounts to R11 391 472.58

ANNEXURE C – FRUITLESS & WASTEFUL EXPENDITURE: JUNE 2023

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe	
Section	Fruitless Expenditure	Signature		
30-Jun-23	1 978 770.82			
Fiscal	Trans Date	Journal No	Remarks	Amount
2023/06	31/05/2023	'FC-76766	'Auditor-General AGSA MAY2023	45 114.60
2023/06	15/06/2023	'INA78196.	'Munsoft MUNSOFT OCT2022	26 639.80
2023/06	23/06/2023	'846194914101 INT	'Eskom Holdings SOC Ltd - Free	1 850 863.87
2023/06	30/06/2023	'FC-77357	'Auditor-General AUDITOR GENER	54 924.55
2023/06	30/06/2023	'622567921736 INT	'Eskom Holdings SOC Limited ES	712.60
2023/06	30/06/2023	'946994348221 INT	'Eskom Holdings SOC Limited ES	515.40
				1 978 770.82



Fruitless and wasteful expenditure for June 2023 amounts to R1 978 770.82

ANNEXURE D – DEVIATION

Deviations Register				
30-Jun-23				
Prepared By -S Sirwe				
FiscalPeriod	DocumentNo	Payee	TranAmt	Reason for deviation
202306	EF012832-0001	PEZA CONSULTING	(500 000.00)	impractical to follow SCM processes
202306	EF012811-0001	STADIO	(5 020.00)	impractical to follow SCM processes
202306	EF012878-0001	WORLD FOCUS PROJECTS	(207 966.00)	Emergency
202306	EF012807-0001	BASADZI MEDIA AND PERSONNEL	(50 922.49)	impractical to follow SCM processes
202306	EF012842-0001	BASADZI MEDIA AND PERSONNEL	(49 683.77)	impractical to follow SCM processes
202306	EF012817-0001	Johan Oosthuizen Electrical	(24 857.00)	Emergency
202306	EF012871-0008	Johan Oosthuizen Electrical	(122 592.00)	Emergency
			(961 041.26)	

There are 7 deviations for the month ending June 2023 with a balance of R961 041.26

ANNEXURE E

BIDS AWARDED FOR THE MONTH OF JUNE 2023

There are no bids appointed for the month ending June 2023

ANNEXURE F – ORDERS

Creditor Name	Creditor Address	Order No.	Order Date	Order issued By	Status	Reason Deleted	Specifications
OK Furniture Schweizer	43 Schweizer Street Schweizer Reneke 2780	1131	#####	EPO TSHEPO MASILO	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR	BENFICA 3 PIECE MOTION LOUNGE SUIT
cfc.office.national	P O BOX 1829 VRYBURG SP; VRYBURG 8600	1190	#####	EPO TSHEPO MASILO	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR	
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
PEST CONTROL ELITE	P O BOX 11712 KLERKSDORP NORTH WEST	1189	#####	EPO TSHEPO MASILO	RECEIVED		SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Government Printing Works Repu	Private Bag X 85 PRETORIA 0001	1188	#####	SAM SAMATSATSA SIRWE	CLOSED	GOODS TO BE DELIVERED IN THE NEXT FINANCIAL YEAR 2023	APPLICATION FOR DRIVING LICENCE
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1187	#####	SAM SAMATSATSA SIRWE	CLOSED	AN ORDER WAS NEVER ISSUED TO THE SERVICE PROVIDER	HARDWARE UPGRADE
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1187	#####	SAM SAMATSATSA SIRWE	CLOSED	AN ORDER WAS NEVER ISSUED TO THE SERVICE PROVIDER	HARDWARE UPGRADE
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1187	#####	SAM SAMATSATSA SIRWE	CLOSED	AN ORDER WAS NEVER ISSUED TO THE SERVICE PROVIDER	HARDWARE UPGRADE
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1187	#####	SAM SAMATSATSA SIRWE	CLOSED	AN ORDER WAS NEVER ISSUED TO THE SERVICE PROVIDER	HARDWARE UPGRADE

For the month ending June 2023, twenty Five [25] purchase orders were created.

ANNEXURE G – CONTRACT REGISTER

APPOINTED BIDDER	CONTRACT START DATE	CONTRACT END DATE	CONTRACT DURATION	CONTRACT STATUS	CONTRACTED VALUE
Human Resources - Sage SA PTY LTD	12-Feb-18	28-Feb-19	13	Expired but not Terminated	Not stated on the SLA
Accounting and Auditing - Munsoft	2-Jul-12	30-Jun-2022	36	Extended	Variable
Communication - Wireless Association Provider	1-Jan-19		month to month	Existing Contract	12,273.36
Land and Buildings - Bamelatswaneng iv Malepane	26-Nov-18	26-May-19	6	Expired but not Terminated	6,500,000.00
Electricity - Eskom Holdings				Existing Contract	
Majuba Energy Technologies	1-Jul-19	30-Jun-22	36	Existing Contract	20,366,029.21
TT Property	04-Nov-20	2025	05 years	Existing Contract	4,488,267.24
Project Management - Cigi Cell PTY LTD	20-Mar-17	19-Feb-20	36	Expired but not Terminated	5% of the face value of the bill collected
Blaq M Insurance	1-Jan-18	31-Dec-22	Municipal Building Completion	Expired but not terminated	Not stated
Accounting and Auditing - Maximum Profit Recovery	1-Feb-18	31-Mar-23	36	Extended Contract	Variable by 25% of the financial benefit identified by the client
Meter readers - MicroMega Revenue Management Services	1-Jul-89			Expired but not Terminated	Variable
Security Services - MSB Consultancy	1-Feb-18	31-May-23	36	Reinstated Contract	7,496,002.48
Contour technologies	1-Jul-15	30-Jun-18	36	Expired but not Terminated	adhoc variable charges per hour
Fidelity	1-Jul-13	30-Jun-16	36	Expired but not Terminated	103,124.88
TJIL Security Services	1-Feb -20	30-Jan-23	36	Early Termination	Variable
Gold Heart Trading	01-Feb-23	31-Jan-2026	36	Existing Contract	Variable costs per copy/meter/page
Neneketsang	03-Jan-23	31-Dec-23	12	Existing Contract	Variable cost per item

Your Wealth Holdings	18-04-23	18-Oct-23	06 Months	Existing Contract	6 291 186.69
Peza Consulting Services	21-Nov-22	20-May-23	06 Months	Expired Contract	1 912 395.38
Tenfold Solutions					
Farisa Construction	23-Dec-22	23-Aug-23	08 Months	Existing Contract	11 893 316.28

ANNEXURE H – STORES REPORT

There are no materials

RECOMMENDATION

It is recommended that;

- The council takes note of the budget statement as per Section 71 of the Municipal Finance Management Act No.56 of 2003 for the month June 2023.