



2023

# Monthly Budget Statement



**MFMA Section 71**

**Mamusa Local Municipality**

**May 2023**

**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 **May 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: \_\_\_\_\_



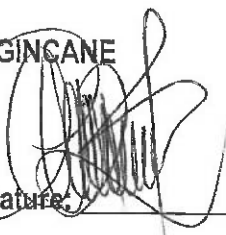
Date: \_\_\_\_\_

14/06/2023

**Municipal Manager at Mamusa Local Municipality (NW393)**

**R R GINCANE**

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

14/06/2023

## **BUDGET STATEMENT FOR THE MONTH ENDING MAY 2023:**

**FINANCIAL YEAR 2023/2023**

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**QUALITY CERTIFICATE**

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

The monthly budget statement report and supporting documentation for the month of **May 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: \_\_\_\_\_

14/06/2023

**Municipal Manager at Mamusa Local Municipality (NW393)**

**R R GINGANE**

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

## **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	8 270 000.00	127 158 000.00	70 704 000.00
Total operating expense	238 688 000.00	21 788 000.00	175 400 000.00	63 288 000.00
Surplus/ Deficit	40 826 000.00	13 518 000.00	48 242 000.00	7 416 000.00

The municipality had budgeted for total revenue collection of R197 862 000 for the 2023/23 financial year, for the month of May 2023, the municipality was able to collect actual revenue of R8 270 000.00 and the year-to-date actual amount of R127 158 000.00 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 May 2023 the municipality incurred an expenditure of R21 788 000.00. The year-to-date actual expenditure is R175 400 000.00 against the budget of R238 688 000.00.

#### In-year budget statement tables

**Table C1: Monthly Budget Statement Summary.**

NW393 Manisa - Table C1 Monthly Budget Statement Summary - M11 May

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	15,368	18,055	19,055	513	13,145	17,467	(4,322)	-23%	19,055
Service charges	59,599	90,423	90,580	5,127	34,433	61,164	(26,732)	-29%	90,580
Investment revenue	18	2	403	3	217	403	(186)	-46%	403
Transfers and subsidies	71,468	72,931	72,931	422	49,120	58,372	(20,752)	-31%	72,931
Other own revenue	1,717	15,029	14,773	1,205	13,262	13,521	(259)	-2%	14,773
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>148,480</b>	<b>197,480</b>	<b>197,842</b>	<b>8,270</b>	<b>127,158</b>	<b>181,407</b>	<b>(54,249)</b>	<b>-28%</b>	<b>197,842</b>
Employee costs	75,620	57,559	64,636	7,384	77,511	79,008	(1,497)	-2%	64,636
Remuneration of Councillors	6,391	6,044	7,353	539	6,190	6,891	(701)	-11%	7,353
Depreciation & asset impairment	31,270	19,051	39,051	-	-	29,214	(29,214)	-100%	39,051
Finance charges	11,917	3,105	13,104	4,261	20,895	12,849	7,999	61%	13,104
Inventory consumed and bulk purchases	42,687	23,915	42,023	7,505	36,724	39,905	(3,181)	-2%	42,023
Transfers and subsidies	1,598	-	-	-	-	-	-	-	-
Other expenditure	57,908	47,408	61,512	1,958	32,340	57,562	(25,222)	-44%	61,512
<b>Total Expenditure</b>	<b>226,480</b>	<b>185,182</b>	<b>238,685</b>	<b>21,799</b>	<b>173,499</b>	<b>223,699</b>	<b>(49,899)</b>	<b>-22%</b>	<b>238,685</b>
<b>Surplus/Deficit</b>	<b>(77,981)</b>	<b>34,298</b>	<b>(40,843)</b>	<b>(13,529)</b>	<b>(46,341)</b>	<b>(42,292)</b>	<b>(4,351)</b>	<b>10%</b>	<b>(40,843)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28,545	23,410	23,410	9,426	17,789	21,489	(3,673)	-17%	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)	-	-	-	-	1,873	-	1,873	#DIV/0!	-
Surplus/deficit after capital transfers & contributions	(49,133)	57,691	(17,416)	(4,602)	(28,579)	(22,234)	(6,305)	29%	(17,416)
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(49,133)</b>	<b>57,691</b>	<b>(17,416)</b>	<b>(4,602)</b>	<b>(28,579)</b>	<b>(22,234)</b>	<b>(6,305)</b>	<b>29%</b>	<b>(17,416)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	29,791	23,561	37,756	542	10,260	35,783	(25,523)	-71%	37,756
Capital transfers recognised	24,046	23,410	29,706	542	9,810	27,755	(17,524)	-53%	29,706
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	25	131	1,351	-	183	1,339	(1,155)	-86%	1,351
<b>Total sources of capital funds</b>	<b>24,873</b>	<b>23,581</b>	<b>31,656</b>	<b>542</b>	<b>10,114</b>	<b>29,693</b>	<b>(19,679)</b>	<b>-68%</b>	<b>31,656</b>
<b>Financial position</b>									
Total current assets	212,582	25,055	25,772	-	252,837	-	-	-	24,772
Total non current assets	458,487	591,557	585,753	-	468,727	-	-	-	645,753
Total current liabilities	342,103	244,306	312,315	-	420,798	-	-	-	312,315
Total non current liabilities	25,549	25,779	25,779	-	25,549	-	-	-	25,779
Community wealth/Equity	383,798	347,537	272,430	-	275,213	-	-	-	272,430
<b>Cash flows</b>									
Net cash from (used) operating	122,619	124,896	(95,954)	4,544	65,495	(94,979)	(161,435)	131%	(95,954)
Net cash from (used) investing	(27,924)	-	-	(517)	(10,609)	-	10,092	#DIV/0!	-
Net cash from (used) financing	151	-	(6)	(6)	(83)	410	473	115%	-
<b>Cash/ cash equivalents at the month/year end</b>	<b>93,424</b>	<b>122,634</b>	<b>(98,966)</b>	<b>-</b>	<b>77,659</b>	<b>(95,521)</b>	<b>(173,671)</b>	<b>180%</b>	<b>(94,569)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Days</b>	<b>151-180 Days</b>	<b>181 Days - 1 Yr</b>	<b>Over 1 Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	7,339	5,624	5,026	4,868	4,835	4,713	29,452	320,832	361,652
<b>Creditors Age Analysis</b>									
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 May 2023 the municipality was able to bill actual revenue of R8 270 000.00.

## Total expenditure

The municipality had budgeted for a total expenditure R238 688 000.00 for the 2023/23 financial year, for the month ending May 2023 the municipality had incurred an actual expenditure of an amount of R21 788 000.00.

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

**MM393 Mamusa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May**

Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - BUDGET & TREASURY	1	82,116	119,188	119,332	4,450	77,305	101,399	(24,095)	-20.3%	119,332
Vote 2 - TECHNICAL SERVICES		78,885	83,518	83,774	12,142	58,183	76,814	(17,691)	-23.0%	83,774
Vote 3 - COMMUNITY SERVICES		13,031	18,166	18,166	1,105	10,357	15,652	(5,295)	-37.8%	18,166
Vote 4 - CORPORATE SERVICES		3,313	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>177,346</b>	<b>228,872</b>	<b>221,272</b>	<b>17,696</b>	<b>146,822</b>	<b>202,966</b>	<b>(56,045)</b>	<b>-27.6%</b>	<b>221,272</b>
<b>Expenditure by Vote</b>										
Vote 1 - BUDGET & TREASURY	1	78,132	48,517	88,069	5,583	48,771	84,026	(35,255)	-42.0%	88,069
Vote 2 - TECHNICAL SERVICES		88,891	46,924	61,217	9,506	58,828	59,408	(2,782)	-4.7%	61,217
Vote 3 - COMMUNITY SERVICES		28,218	29,252	29,528	2,201	24,954	27,840	(2,886)	-10.5%	29,528
Vote 4 - CORPORATE SERVICES		42,745	39,314	47,585	3,628	38,589	44,208	(7,622)	-17.5%	47,585
Vote 5 - MUNICIPAL MANAGER		1,813	1,995	2,485	303	2,325	2,321	4	0.2%	2,485
Vote 6 - COUNCIL		8,557	6,198	7,704	580	6,388	7,189	(791)	-11.1%	7,704
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>225,489</b>	<b>163,182</b>	<b>231,689</b>	<b>21,788</b>	<b>175,409</b>	<b>223,098</b>	<b>(48,690)</b>	<b>-22.1%</b>	<b>231,688</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(48,143)</b>	<b>67,691</b>	<b>(10,416)</b>	<b>(4,092)</b>	<b>(28,579)</b>	<b>(22,229)</b>	<b>(8,335)</b>	<b>28.6%</b>	<b>(17,416)</b>

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 May 2023 the municipality was able to bill the actual revenue of R17 696 000.00 and the year-to-date actual amount came to R146 822 000.00.

## Expenditure - Functional

The municipality had budgeted for a total expenditure R238 688 000.00 for the 2023/23 financial year, for the month of May 2023 the municipality incurred an expenditure of R21 788 000.00. The year-to-date actual amount came to R175 400 000.00.



**Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by municipal vote)**

NW393 Mamusa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - BUDGET & TREASURY	1	82,115	119,188	119,332	4,450	77,305	108,398	(32,093)	-29.3%	119,332
Vote 2 - TECHNICAL SERVICES		78,885	83,818	83,774	12,142	59,160	76,914	(17,654)	-23.0%	83,774
Vote 3 - COMMUNITY SERVICES		13,031	18,166	18,166	1,705	10,357	15,652	(5,295)	-37.8%	18,166
Vote 4 - CORPORATE SERVICES		3,313	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>177,346</b>	<b>220,872</b>	<b>221,272</b>	<b>17,696</b>	<b>146,822</b>	<b>201,966</b>	<b>(56,044)</b>	<b>-27.6%</b>	<b>221,272</b>
<b>Expenditure by Vote</b>										
Vote 1 - BUDGET & TREASURY	1	78,132	49,517	88,059	5,585	43,771	84,025	(35,255)	-42.0%	88,059
Vote 2 - TECHNICAL SERVICES		68,991	48,924	63,317	9,508	55,624	59,905	(2,782)	-4.7%	63,317
Vote 3 - COMMUNITY SERVICES		28,218	20,352	29,538	2,203	24,904	27,840	(2,936)	-10.5%	29,538
Vote 4 - CORPORATE SERVICES		42,745	39,314	47,585	3,628	35,388	44,329	(7,942)	-17.8%	47,585
Vote 5 - MUNICIPAL MANAGER		1,813	1,868	2,485	363	2,325	2,321	4	0.2%	2,485
Vote 6 - COUNCIL		6,587	8,190	7,704	560	8,388	7,188	(798)	-11.3%	7,704
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>226,486</b>	<b>163,162</b>	<b>230,681</b>	<b>21,788</b>	<b>173,401</b>	<b>223,690</b>	<b>(49,689)</b>	<b>-22.1%</b>	<b>230,681</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(49,133)</b>	<b>-57,691</b>	<b>(17,416)</b>	<b>(4,092)</b>	<b>(26,579)</b>	<b>(22,224)</b>	<b>(5,333)</b>	<b>20.6%</b>	<b>(17,416)</b>

**Table C4: Monthly Budget Statement – Financial Performance (Revenue & Expenditure)**

NW393 Mamusa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May										
Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Source</b>										
Property rates		15,389	19,055	19,055	513	13,345	17,487	(4,142)	-25%	19,055
Service charges - electricity revenue		33,952	47,503	47,503	3,790	28,801	43,544	(14,743)	-34%	47,503
Service charges - water revenue		6,131	10,706	11,023	240	8,160	10,125	(1,965)	-20%	11,023
Service charges - sanitation revenue		11,204	18,159	18,159	1,250	11,223	17,563	(6,340)	-36%	18,159
Service charges - refuse revenue		3,011	12,995	12,995	857	8,249	11,912	(3,663)	-31%	12,995
Rentals of facilities and equipment		642	575	881	55	628	833	(205)	-25%	881
Interest earned - external investments		18	-	432	3	217	433	(216)	-50%	432
Interest earned - outstanding debts		10,313	9,278	9,716	604	10,571	7,942	(2,629)	-33%	9,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		226	232	252	26	114	233	(119)	-50%	252
Licences and permits		764	2,201	2,201	55	874	2,017	(1,443)	-73%	2,201
Agency services		2,125	-	-	-	-	-	-	-	-
Transfers and subsidies		71,488	72,951	72,951	452	46,428	66,872	(20,444)	-31%	72,951
Other revenue		2,329	2,724	2,724	70	1,955	2,437	(582)	-23%	2,724
Grants		(15,704)	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>143,499</b>	<b>197,482</b>	<b>197,862</b>	<b>8,279</b>	<b>127,133</b>	<b>181,987</b>	<b>(54,249)</b>	<b>-30%</b>	<b>197,862</b>
<b>Expenditure by Type</b>										
Employee related costs		75,620	67,589	84,635	7,384	77,811	79,005	(1,194)	-2%	84,635
Remuneration of councillors		9,291	6,044	7,383	539	6,139	6,859	(720)	-11%	7,383
Debt repayment		16,652	13,737	13,737	-	-	12,692	(1,045)	-100%	13,737
Depreciation & asset impairment		31,270	10,951	30,051	-	-	28,214	(2,057)	-100%	30,051
Finance charges		11,017	3,164	13,104	4,251	20,695	12,846	(7,849)	-41%	13,104
SRF purchases - electricity		40,359	26,852	38,137	7,712	35,811	35,900	(89)	0%	38,137
Inventory consumed		2,329	2,183	3,455	193	1,806	3,705	(1,900)	-51%	3,455
Contracted services		28,487	26,132	31,957	1,116	22,911	25,779	(2,868)	-23%	31,957
Transfers and subsidies		1,696	-	-	-	-	-	-	-	-
Other expenditure		14,569	7,539	15,819	593	8,408	15,190	(6,782)	-38%	15,819
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>226,486</b>	<b>163,162</b>	<b>230,681</b>	<b>21,788</b>	<b>173,401</b>	<b>223,690</b>	<b>(49,689)</b>	<b>-22%</b>	<b>230,681</b>
<b>Surplus/ (Deficit)</b>										
(National / Provincial and District)		(77,981)	34,281	(49,826)	(13,318)	(48,242)	(43,683)	(4,559)	0	(49,826)
(National / Provincial Departments Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		28,848	23,410	23,410	9,426	17,766	21,456	(3,673)	(9)	23,410
Transfers and subsidies - Capital Grants - cap		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) after capital transfers &amp; taxation</b>		<b>(49,133)</b>	<b>-57,691</b>	<b>(17,416)</b>	<b>(4,092)</b>	<b>(28,379)</b>	<b>(22,224)</b>	<b>(6,155)</b>	<b>20.6%</b>	<b>(17,416)</b>
<b>Surplus/ (Deficit) after taxation</b>		<b>(49,133)</b>	<b>-57,691</b>	<b>(17,416)</b>	<b>(4,092)</b>	<b>(28,379)</b>	<b>(22,224)</b>	<b>(6,155)</b>	<b>20.6%</b>	<b>(17,416)</b>
Attributable to municipalities		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) attributable to municipality</b>		<b>(49,133)</b>	<b>-57,691</b>	<b>(17,416)</b>	<b>(4,092)</b>	<b>(28,379)</b>	<b>(22,224)</b>	<b>(6,155)</b>	<b>20.6%</b>	<b>(17,416)</b>
Share of surplus/ (deficit) of other municipalities		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(49,133)</b>	<b>-57,691</b>	<b>(17,416)</b>	<b>(4,092)</b>	<b>(28,379)</b>	<b>(22,224)</b>	<b>(6,155)</b>	<b>20.6%</b>	<b>(17,416)</b>

### **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 May 2023, the property rates came to a monthly amount of R513 000.00 and the year-to-date actual collection of R13 145 000 against the budget of R19 055 298.00.

**Service Charges** – For the month of May 2023 the service charges came to a monthly actual amount of R6 127 000.00 and the year-to-date actual collection of R54 433 000 against the budget of R90 680 000.00.

**Rental of facilities and equipment** – For the month of May 2023 for rental of facilities and equipment came to a monthly actual amount of R59 000.00 and the year-to-date actual collection of R628 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 May 2023 the municipality generated an interest of R3 000.00 and the year-to-date actual interest of R217 000.00

**Interest on Outstanding debtors** - For the month of May 2023 the interest on outstanding debt came to a monthly actual amount of R994 000.00 and the year-to-date actual interest of R10 571 000.00 against the budget of R8 716 000.

**Fines, penalties, and forfeits** – For the month of May 2023 the fines, penalties and forfeits came to a monthly actual amount of R26 000.00. The year-to-date actual collection came to an amount of R114 000.00 against the budget of R251 520.00.

**License and permits** – For the month of May 2023, license and permits came to a monthly actual amount of R55 000.00. The year-to-date actual collection came to an amount of R574 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 May 2023 the municipality received R422 000.00. 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 May 2023, other revenue monthly actual amount is R70 000.00 with the year-to-date actual collection of R1 355 000.00 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 384 000.00 for the month of May 2023. The year-to-date actual expenditure came to an amount of R77 511 000.00 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 May 2023. The year-to-date actual expenditure came to an amount of R6 130 000.00 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 R4 261 000.00 for the month of May 2023. The year-to-date actual expenditure came to an amount of R20 695 000.00 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 R7 712 000.00 was incurred for bulk purchases for the month of May 2023. The year-to-date actual expenditure came to an amount of R36 918 000.00 against the budget of R38 137 000.

**Other Materials/Inventory Consumed** – Other materials amount R193 000.00 for the month of May 2023, with year-to-date actual expenditure of R1 806 000.00 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 R1 115 000.00 for the month of May 2023. The year-to-date actual expenditure came to an amount of R22 931 000.00 against the budget of R31 957 000.

Other Expenditure – Other expenditure came to an amount of R583 000.00 for the month of May 2023 and a year-to-date actual expenditure of R9 409 000.00 against the budget of R15 819 000.

**TABLE C6: MONTHLY BUDGET STATEMENT – FINANCIAL POSITION**

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

**NW393 Mamusa - Table C6 Monthly Budget Statement - Financial Position - M11 May**

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		(71,162)	(18,797)	(239,637)	(171,106)	(239,637)
Call investment deposits		72,517	67,915	67,815	171,273	67,915
Consumer debtors		143,857	(153,429)	67,810	174,100	67,810
Other debtors		63,054	132,540	132,068	73,856	132,069
Current portion of long-term receivables		-	-	-	-	-
Inventory		4,715	(2,163)	(3,385)	4,715	(3,385)
<b>Total current assets</b>		<b>212,982</b>	<b>26,065</b>	<b>24,772</b>	<b>252,837</b>	<b>24,772</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		35,981	142,277	142,277	35,981	142,277
Investments in Associate		-	-	-	-	-
Property, plant and equipment		422,229	448,739	442,935	432,489	442,935
Biological		-	-	-	-	-
Intangible		257	541	541	257	541
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>458,467</b>	<b>591,557</b>	<b>585,753</b>	<b>468,727</b>	<b>585,753</b>
<b>TOTAL ASSETS</b>		<b>671,448</b>	<b>617,622</b>	<b>610,524</b>	<b>721,565</b>	<b>610,524</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	66	66	-	66
Consumer deposits		1,042	(410)	(410)	979	(410)
Trade and other payables		328,068	238,583	306,592	406,826	306,592
Provisions		12,993	6,068	6,068	12,993	6,068
<b>Total current liabilities</b>		<b>342,103</b>	<b>244,306</b>	<b>312,315</b>	<b>428,798</b>	<b>312,315</b>
<b>Non current liabilities</b>						
Borrowing		-	(42)	(42)	-	(42)
Provisions		25,549	25,821	25,821	25,549	25,821
<b>Total non current liabilities</b>		<b>25,549</b>	<b>25,779</b>	<b>25,779</b>	<b>25,549</b>	<b>25,779</b>
<b>TOTAL LIABILITIES</b>		<b>367,652</b>	<b>270,085</b>	<b>338,094</b>	<b>446,347</b>	<b>338,094</b>
<b>NET ASSETS</b>	2	<b>303,796</b>	<b>347,537</b>	<b>272,430</b>	<b>275,218</b>	<b>272,430</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		299,155	342,896	267,789	270,577	267,789
Reserves		4,641	4,641	4,641	4,641	4,641
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>303,796</b>	<b>347,537</b>	<b>272,430</b>	<b>275,218</b>	<b>272,430</b>

**TABLE C7: MONTHLY BUDGET STATEMENT-CASH FLOW**

NW393 Mamusa - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		9,545	223,231	1,591	532	11,066	(16,612)	27,679	-467%	1,591
Service charges		57,955	42,578	42,578	5,207	49,423	39,929	7,514	19%	42,578
Other revenue		1,191	545	545	177	2,418	499	1,918	354%	545
Transfers and Subsidies - Operational		71,825	1,553	1,553	26	44,042	1,424	42,618	2994%	1,553
Transfers and Subsidies - Capital		38,541	23,410	23,410	-	6,706	21,459	(14,733)	-69%	23,410
Interest		-	3	483	-	-	403	(403)	-100%	403
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(52,538)	(160,225)	(160,225)	(999)	(24,200)	(136,490)	(111,290)	82%	(160,225)
Finance charges		-	(6,209)	(6,209)	-	-	(5,991)	(5,991)	100%	(6,209)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>122,619</b>	<b>124,888</b>	<b>(95,954)</b>	<b>4,944</b>	<b>86,456</b>	<b>(94,979)</b>	<b>(181,439)</b>	<b>191%</b>	<b>(95,954)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,629	-	-	6	599	-	599	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(29,557)	-	-	(623)	(11,297)	-	11,297	#DIV/0!	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(27,929)</b>	<b>-</b>	<b>-</b>	<b>(617)</b>	<b>(10,698)</b>	<b>-</b>	<b>19,596</b>	<b>8141%</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		151	-	-	(9)	(63)	410	(473)	-119%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>151</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>(63)</b>	<b>410</b>	<b>473</b>	<b>115%</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>94,841</b>	<b>124,888</b>	<b>(95,954)</b>	<b>4,321</b>	<b>75,695</b>	<b>(94,569)</b>			<b>(93,949)</b>
Cash/cash equivalents at beginning:		583	(2,052)	(2,052)	-	1,356	(2,052)	-	-	1,356
Cash/cash equivalents at month/year end:		<b>65,424</b>	<b>122,834</b>	<b>(97,906)</b>	<b>4,321</b>	<b>77,051</b>	<b>(96,621)</b>			<b>(92,593)</b>

**PART 2 – SUBMITTED AS AN ADDENDUM**

**Debtors' Age Analysis**

NW393 Mamusa - Supporting Table SCS Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2022/23										Actual End Debtors Written Off against Debtors	Impairment- Bad Debt (L) or Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 60 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Tolls and Other Receivables from Exchange Transactions - Water	4200	772	713	709	671	691	673	3,794	66,770	64,982	61,693	-	-
Tolls and Other Receivables from Exchange Transactions - Sewer	4300	2,704	1,296	897	816	820	781	3,563	23,191	34,903	26,122	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	498	372	311	267	267	262	2,081	28,596	34,591	37,262	-	-
Receivables from Exchange Transactions - Waste Water Management	1900	1,373	1,301	1,280	1,234	1,169	1,189	5,733	75,205	64,407	64,604	-	-
Receivables from Exchange Transactions - Waste Management	1600	694	551	528	514	514	590	4,362	53,301	63,267	69,794	-	-
Receivables from Exchange Transactions - Property Rates Debtors	1700	-	-	-	-	-	-	-	1,540	1,593	1,593	-	-
Interest from Debtors	1800	663	663	650	657	646	627	4,829	94,860	69,185	64,222	-	-
Recoverable unauthorised, overpaid, interest and waste/water expenditure	1420	-	-	-	-	-	-	-	-	-	-	-	-
Other	1920	8	8	5	7	27	9	36	584	674	691	5	-
<b>Total By Income Source</b>	<b>2000</b>	<b>7,339</b>	<b>5,624</b>	<b>5,663</b>	<b>4,988</b>	<b>4,833</b>	<b>4,713</b>	<b>26,432</b>	<b>328,932</b>	<b>391,832</b>	<b>373,828</b>	<b>5</b>	<b>-</b>
<b>2022/23 - Initial entry</b>													
		7,395	6,209	5,134	4,885	4,738	4,754	21,424	305,144	267,616	342,941	-	-
<b>Debtors Age Analysis By Customer Group</b>													
Organisations	2300	621	565	462	437	465	420	3,889	26,820	37,220	34,330	5	-
Commercial	2300	1,361	685	36	39	284	271	1,202	12,053	16,837	14,000	-	-
Households	2400	5,025	4,354	4,212	4,083	4,075	4,618	19,261	292,781	337,793	324,000	1	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2000</b>	<b>7,395</b>	<b>5,624</b>	<b>5,099</b>	<b>4,889</b>	<b>4,930</b>	<b>4,713</b>	<b>26,432</b>	<b>328,932</b>	<b>391,832</b>	<b>373,828</b>	<b>5</b>	<b>-</b>

The total debt that the municipality is owed by consumers as at the month of May 2023 amounts to R391 852 000.00

The breakdown of the amount of R391 852 000 is as follows

Debtors Age Analysis by Customer group	Amount
Organs of State	37 200 000.00
Commercial	16 857 000.00
Households	337 795 000.00
Other	
<b>Total</b>	<b>391 852 000.00</b>

Below is the budget analysis explanation for the revenue stream:

**Property rates**

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 19,055,398.00	R 513,000.00	R 13,145,000.00	R 5,910,398.00	R 5,910,398.00	3%	69%

The total billed for the month of May 2023 is 3% and total billed to date is 69%.

**Service charges - Electricity**

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 47,502,801.00	R 3,780,000.00	R 28,801,000.00	R 18,701,801.00	R 18,701,801.00	8%	61%

The total billed for the month of May 2023 is 8% and total billed to date is 61%.

**Service Charge – Water**

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 11,023,000.00	R 240,000.00	R 6,160,000.00	R 4,863,000.00	R 4,863,000.00	2%	56%

The total billed for the month of May 2023 is 2% and total billed to date is 56%.

**Service Charge – Sanitation**

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 19,159,219.00	R 1,250,000.00	R 11,223,000.00	R 7,936,219.00	R 7,936,219.00	7%	59%

The total billed for the month of May 2023 is 7% and total billed to date is 59%.

**Service Charge – Refuse**

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 12,995,042.00	R 857,000.00	R 8,249,000.00	R 4,746,042.00	R 4,746,042.00	7%	63%

The total billed for the month of May 2023 is 7% and total billed to date is 63%.

**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 58,000.00	R 628,000.00	R 253,000.00	R 253,000.00	7%	71%

The total billed for the month of May 2023 is 7% and total billed to date is 71%.

#### Interest earned on external investments

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 408,087.00	R 3,000.00	R 217,000.00	R 186,087.00	R 186,087.00	1%	54%

The total interest for the month of May 2023 is 1% and total to date is 54%.

#### Interest earned on outstanding debtors

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 8,715,532.00	R 994,000.00	R 10,571,000.00	R 1,855,468.00	R 1,855,468.00	11%	121%

The total interest for the month of May 2023 is 11% and total to date is 121%.

#### Fines penalties and forfeits

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 251,520.00	R 26,000.00	R 114,000.00	R 137,520.00	R 137,520.00	10%	45%

The total billed for the month of May 2023 is 10% and total billed to date is 45%.

#### License and permits

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 2,200,800.00	R 55,000.00	R 574,000.00	R 1,626,800.00	R 1,626,800.00	2%	26%

The total billed for the month of May 2023 is 2% and total billed to date is 26%.

#### Other revenue

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 2,724,000.00	R 70,000.00	R 1,355,000.00	R 1,369,000.00	R 1,369,000.00	3%	50%

The total billed for the month of May 2023 is 3% and total billed to date is 50%.

### 3.1.2 Operating Expenditure

Below is the budget analysis explanation for the expenditure stream:

#### Employee related cost

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 84,635,000.00	R 7,394,000.00	R 77,511,000.00	R 77,251,000.00	R 77,251,000.00	9%	92%

The total percentage spent on employee related costs for the month of May 2023 is 9% and to date against the total budget is 92%

### Remuneration of councillors

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 7,363,000.00	R 539,000.00	R 6,130,000.00	R 6,824,000.00	R 6,824,000.00	7%	83%

The total percentage spent on remuneration of councillors for the month of May 2023 is 7% and to date against the total budget is 83%

### Finance Charges

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 13,104,000.00	R 4,261,000.00	R 20,695,000.00	R 8,843,000.00	R 8,843,000.00	33%	158%

There total percentage spent for finance charges for the month of May 2023 is 33% and to date against the total budget is 158%.

### Bulk Purchases

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 38,137,000.00	R 7,712,000.00	R 30,918,000.00	R 30,425,000.00	R 30,425,000.00	20%	97%

The total percentage spent on electricity for the month of May 2023 is 20% and to date against the total budget is 97%

### Contracted services

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 31,957,000.00	R 1,115,000.00	R 22,981,000.00	R 30,842,000.00	R 30,842,000.00	3%	72%

The total percentage spent on contracted services for the month of May 2023 is 3% and to year date against the total budget is 72%

### Other Materials

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 3,685,000.00	R 193,000.00	R 1,806,000.00	R 3,682,000.00	R 3,682,000.00	5%	46%

The total percentage spent on other materials for the month of May 2023 is 5% and year to date against the total budget is 46%

### Other Expenditure

Budget	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R 15,819,000.00	R 583,000.00	R 9,409,000.00	R 6,410,000.00	R 6,410,000.00	4%	59%

The total percentage spent on other expenditure for the month of May 2023 is 4% and year to date against the total budget is 59%



## Grants

		
SUMMARY OF GRANTS RECEIVED FOR 2022 - 2023 FINANCIAL YEAR.		
DATE	GRANT	AMOUNT RECEIVED
7/6/2021	Equitable share SRBFNTC211860237	26,063,000.00
7/16/2021	Municipal Infrastructure GSRBFNTC211970322	8,716,000.00
7/23/2021	Integrated National ElectrSRBFNTC212020089	2,000,000.00
8/3/2021	Expanded Public Works ProgSRBFNTC202130565	331,000.00
8/26/2021	Local Government FinancialSRBFNTC212350547	3,100,000.00
11/30/2021	Integrated National Electr2133001849469000	8,000,000.00
11/29/2021	Municipal Infrastructure G2133301847793000	3,273,000.00
2/12/2021	Expanded Public Works Prog2133401847315000	595,000.00
12/17/2021	Municipal Infrastructure G2135101838942006	2,528,000.00
12/21/2021	Equitable Share, LOCAL GOVE2135501843068000	20,850,000.00
2/1/2022	Expanded Public Works Prog2202801841206003	397,000.00
3/15/2022	Equitable Share, LOCAL GOVE2207401847725000	15,637,000.00
3/25/2022	Integrated National Electr2208201846838002	8,190,000.00
3/18/2022	Municipal Infrastructure G2207601846941002	1,834,000.00
3/2/2022	NWPG COGOV09MAM1-2022	1,808,487.52
4/21/2022	NWPG COGOV092	1,204,544.12
1/21/2022	NWPGSPORT04TRANS/20211207	1,482,000.00
		106,009,031.64

## Virements

There are no virements for the month of May 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 May 2023	Total Credit Balance May 2023	Total Current Councillor Debt
CHELECHELE S.M	9570369701		R27,121.27		
KOCK ISAAC	5000014851		R1,613.95		
BATSI D.K	9360153800		R35,997.56		
TLHOLE TUMISO	5000005205		R1,777.99		

MOTLAPELE LESEGO	9250042300	R7,100.40		
MASILO NOBAKHE	9750546000	R4,768.60		
KENENYANG TSHEPO	9510309301	R6,304.67		
OLEBENG MOGOROSI	5000013442	R0.00		
KGOSITHATA CHUBISI	9910795001	R3,770.93		
SAREL SRTYDOM	5000009219		R35.58	
ESME VENTER	5000015476	R1,060.78		
MVALA N.Y	9320117100	R72,103.32		
SEDISHO T.V	9890686400	R19,992.90		
MODISE N.E	1010966200	R6,906.06		
MASILO J.K	9740530400	R19,470.90		
<b>Total</b>		<b>R207,989.33</b>	<b>R35.58</b>	<b>R208,024.91</b>

**Billing V/S Collection in May 2023 Month**

<b>Name: Mamusa L.M</b>			
<b>Reporting Month: April - June 2023</b>			
<b>Collection Rate (R'000)</b>	<b>May</b>		
	<b>Billed</b>	<b>Collected</b>	<b>% Collected</b>
<b>Property Rates</b>	513,296.86	472,005.00	91.96%
<b>Service Charges - Electricity Conversational</b>	2,336,027.62	1,938,471.60	82.98%
<b>Service Charges - Electricity Prepaid</b>	2,077,992.78	2,077,992.78	100.00%
<b>Service Charges - Water</b>	736,829.35	118,830.65	16.13%
<b>Service Charges - Sanitation</b>	1,373,319.76	R168,958.79	12.30%
<b>Service Charges - Refuse</b>	975,794.52	R112,755.83	11.56%
<b>Service Charges - Other</b>			
<b>Totals</b>	<b>R8,013,260.89</b>	<b>R4,889,014.65</b>	<b>61.01%</b>



**The payment rate for the financial year 2022-23**

The following table indicates payment rate per month.

Month	2023/2023
July	33.06%
August	48.49%
September	57.62%
October	30.9%
November	66.89%
December	53.96%
January	
February	
March	
April	44.8%
May	61.01%
August	

**Bank reconciliation:**

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

Cash book balance	R21 397 028.65
Bank Statement Balance:	R312 992.07

The following table indicates the credit control actions taken during the month ending 31 May 2023

**Indigents**

Description	May 2023	Total Month to date
Indigent applications Received		
Indigent applications Approved	1707	3187
Previous month total		
Rejected applications		
Total No. on Database Active		
Total Amount EQS (rate@)	R376.46 Ipelegeng, Amalia, Glaudna	R 398.22 Schweizer-Reneke, Charon
Active and Inactive number	10 000+	

**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**

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
Bulk Electricity	13,024,087	17,971,055	0	4,715,070	0	0	141,826,187	0	177,536,399
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1,208,801	1,010,159	1,010,825	1,668,034	130,852	597,993	0	0	5,626,664
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	944,310	920,896	822,439	913,253	4,410,433	4,414,772	917,592	15,753,745	29,197,440
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	2,311,764	27,536,465	2,366,660	10,468,059	7,893,101	4,421,162	1,163,065	33,270,901	89,431,177
Auditor General	0	2,761,808	0	358,495	0	393,038	1,525,718	3,659,222	8,698,281
Other	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>17,488,962</b>	<b>50,200,363</b>	<b>4,296,924</b>	<b>18,122,911</b>	<b>12,434,386</b>	<b>9,826,965</b>	<b>145,432,562</b>	<b>62,693,968</b>	<b>310,489,961</b>

The total debt that the municipality is owed by consumers as at the month of May 2023 amounts to R310 489 961.00

## **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.



Client: Mmusa Local Municipality  
 Section: Unauthorised Expenditure  
 31-May-25  
 Prepared by: Mmusa Local Municipality  
 Signature: Mmusa Local Municipality  
 167,700,946.89

Financial Year	Function	Activity	Total Budget	Opening Bal	Total Actual	Remaining Budget
2025	Finance: Finance		1,701,155.00		5,835,895.84	(3,234,740.84)
2025	Finance: Finance		1,959,950.00		1,959,908.25	(766,958.25)
2025	Administrative and Corporate Support: Admin and Corporate Support		5,836,958.00		6,830,839.73	(709,171.73)
2025	Core Function: Police Forces, Traffic and Street Parking Control				5,380.73	(5,380.73)
2025	Tourism: Tourism		146,928.00		133,025.40	(34,057.40)
2025	Crematoriums: Crematoriums		469,008.00		532,574.65	(62,727.65)
2025	Cemeteries: Cemeteries		469,008.00		532,574.65	(62,727.65)
2025	Finance: Finance		483,206.00		667,448.82	(174,242.82)
2025	Cemeteries: Funerals, Burials and Cremations		483,206.00		667,448.82	(174,242.82)
2025	Electricity: Electricity		48,783.00		56,848.24	(32,594.34)
2025	Water: Water Treatment		859,858.00		118,778.88	(37,841.88)
2025	Water Distribution: Water Distribution		309,428.00		317,262.80	(32,262.80)
2025	Sewerage: Sewerage		717,078.00		817,078.88	(33,178.88)
2025	Finance: Finance		309,689.00		311,843.67	(1,844.67)
2025	Municipal Manager, Town Secretary and Chief Executive: MM Town Secretary and Chief Executive		202,857.00		203,717.84	(860.84)
2025	Finance: Finance		4,743,098.00		5,259,409.52	(516,311.52)
2025	Administrative and Corporate Support: Admin and Corporate Support		32,989,098.00		13,616,780.83	(849,695.83)
2025	Solid Waste Disposal (Landfill Sites): Solid Waste Disposal (Landfill Sites)		3,134,111.00		2,388,208.93	(215,984.93)
2025	Roads: Roads		709,884.17		709,884.17	(709,884.17)
2025	Water Treatment: Water Treatment		1,143,081.23		1,143,081.23	(371,888.23)
2025	Core Function: Police Forces, Traffic and Street Parking Control		3,942,089.00		3,943,287.84	(599,288.84)
2025	Electricity: Electricity		1,807,488.00		1,104,413.75	(33,525.75)
2025	Water Treatment: Waste Water Treatment		1,757,893.00		1,827,387.80	(52,504.80)
2025	Solid Waste Disposal (Landfill Sites): Solid Waste Disposal (Landfill Sites)		396,119.00		10,788.28	(43,502.48)
2025	Finance: Finance		189,287.00		404,026.16	(310,789.28)
2025	Human Resources: Human Resources		193.00		395,248.17	(12,061.17)
2025	Municipal Manager, Town Secretary and Chief Executive: MM Town Secretary and Chief Executive				80,825.41	(80,825.41)
2025	Finance: Finance		200,882.00		191.40	(49.40)
2025	Electricity: Electricity		307,196.00		208,883.23	(9,301.23)
2025	Water Treatment: Waste Water Treatment		328,626.00		376,528.59	(138,997.99)
2025	Sewerage: Sewerage		142,611.00		215,240.30	(22,859.80)
2025	Finance: Finance		24,849.00		29,860.00	(32,748.00)
2025	Information Technology: Information Technology		16,855.00		38,600.00	(1,821.00)
2025	Finance: Finance		40,539.00		29,891.80	(7,590,472.84)
2025	Information Technology: Information Technology		13,104,321.00		29,910.00	(8,910.00)
2025	Finance: Finance		855,092.00		24,089.00	(34,086.00)
2025	Finance: Finance		15,720.00		859,884.25	(24,762.25)
2025	Core Function: Solid Waste Removal		3,638,800.00		8,116,082.55	(3,187,282.55)
2025	Human Resources: Human Resources		4,787.00		7,037.01	(9,480.00)
2025	Information Technology: Information Technology		7,515.00		81,800.67	(2,313.50)
2025	Mayor and Council: Mayor and Council		63,611.00		80,499.28	(16,488.28)
2025	Core Function: Police Forces, Traffic and Street Parking Control		15,268.00		17,374.83	(2,109.83)
2025	Water Treatment: Waste Water Treatment		9,889.00		12,607.82	(31,448.63)
2025	Tourism: Tourism		359,108.00		340,144.93	(12,800.52)
2025	Administrative and Corporate Support: Admin and Corporate Support		9,307.00		25,416.83	(14,109.32)
2025	Cemeteries: Funerals, Burials and Cremations		65,235.00		75,894.84	(8,549.54)
2025	Solid Waste Disposal (Landfill Sites): Solid Waste Disposal (Landfill Sites)		85,883.00		181,489.00	(96,103.00)
2025	Mayor and Council: Mayor and Council		592,185.00		648,233.28	(316,837.28)
2025	Mayor and Council: Mayor and Council		74,088.00		40,700.00	(33,340.00)
2025	Mayor and Council: Mayor and Council				155,960.00	(83,283.00)
2025	Mayor and Council: Mayor and Council					(36,700,946.89)

Unauthorised expenditure in May Month amounts to R16 700 946.89

**ANNEXURE B – IRREGULAR EXPENDITURE: MAY 2023**

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe	
Section	Irregular Expenditure	Signature		
31-May-23	63 190 .25	Reviewed By	CFO	
		Signature		
Fiscal Period	Document No	Payee	Train Amt	VAT Amt
202305	EF012785-0001	MAXIMUM PROFIT RECOVERY	(51,023.25)	6,655.21
202305	EF012796-0001	Sage South Africa (Pty) Ltd	(12,167.00)	1,587.00
			(63,190.25)	8,242.21



Irregular expenditure for May 2023 amounts to R63 190.25

**ANNEXURE C – FRUITLESS & WASTEFUL EXPENDITURE: MAY 2023**

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe	
Section	Fruitless Expenditure	Signature		
30-Apr-23	4,261,325.81	Reviewed By	CFO	
		Signature		
Fiscal	Trans Date	Journal No	Remarks	Amount
2023/05	5/5/2023	'INA79993	'Munsoft MUNSOFT MAY 2023	22,378.46
2023/05	17/05/2023	'INA79375	'Munsoft MUNSOFT MAY 2023	26,493.03
2023/05	17/05/2023	'520302112503 INT	'Eskom Holdings SOC Limited E	57,668.80
2023/05	31/05/2023	'846128240518 INTERES	'Eskom Holdings SOC Ltd - Free	1,691,403.28
2023/05	31/05/2023	'846136274483 INTERES	'Eskom Holdings SOC Ltd - Free	1,499,569.80
2023/05	31/05/2023	'846294017151 INT	'Eskom Holdings SOC Ltd - Free	1,023,812.44
				<b>4,261,325.81</b>



Fruitless and wasteful expenditure for May 2023 amounts to R4 261 325.81

**ANNEXURE D – DEVIATION**

There are no deviations for the month ending May 2023

**ANNEXURE E**

**BIDS AWARDED FOR THE MONTH OF MAY 2023**

There are no bids appointed for the month ending May 2023

**ANNEXURE F – ORDERS**

Creditor Name	Creditor Address	Order	Order	Order Issued By	Ord Amt	Status	Specifications	CSBRefNumber
JOHN DANSTER ENETRPRISE	7673 Extension 6 Ipelegeng Location Schweizer-Reneke 2780	1186	5/15/2023	EPO TSHEPO MASILO	7500	OPEN	Transporting people from Claudia to Migdal	MAAA1298791
SENWEDI HOLDINGS	Schweizer-Reneke 2780	1185	5/15/2023	EPO TSHEPO MASILO	1800	OPEN	Tent	MAAA0896115
SENWEDI HOLDINGS	6491 Morula Street Ipelegeng Location Schweizer-Reneke 2780	1185	5/15/2023	EPO TSHEPO MASILO	1800	OPEN	Tent	MAAA0896115
SENWEDI HOLDINGS	6491 Morula Street Ipelegeng Location Schweizer-Reneke 2780	1185	5/15/2023	EPO TSHEPO MASILO	1800	OPEN	Tent	MAAA0896115
PT MAKOTA (PTY) LTD	1052 THUSANANG STREET IPELEGENG LOCATION SCHWEIZER-RENEKE 2780	1184	5/12/2023	EPO TSHEPO MASILO	0	RECEIVED	2x Taxis taking people from Nootgedacht to Amalia and back Date: 09/05/2023 Time: 07H00	MAAA0148259
ENTERPRISE	7659 ext 6 Ipelegeng Location Schweizer-Reneke 2780	1183	5/12/2023	EPO TSHEPO MASILO	15585.5	OPEN	Pine Gel 20L	MAAA1327235
ENTERPRISE	7659 ext 6 Ipelegeng Location Schweizer-Reneke 2780	1183	5/12/2023	EPO TSHEPO MASILO	15585.5	OPEN	Pine Gel 20L	MAAA1327235
ENTERPRISE	7659 ext 6 Ipelegeng Location Schweizer-Reneke 2780	1183	5/12/2023	EPO TSHEPO MASILO	15585.5	OPEN	Pine Gel 20L	MAAA1327235
ENTERPRISE	7659 ext 6 Ipelegeng Location Schweizer-Reneke 2780	1183	5/12/2023	EPO TSHEPO MASILO	15585.5	OPEN	Pine Gel 20L	MAAA1327235
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ENTERPRISE	7659 ext 6 Ipelegeng Location Schweizer-Reneke 2780	1183	5/12/2023	EPO TSHEPO MASILO	15585.5	OPEN	Pine Gel 20L	MAAA1327235

For the month ending May 2023, twenty two [22] purchase orders were created.

ANNEXURE G – CONTRACT REGISTER

APPOINTED BIDDER	CONTRACT STATUS	DESCRIPTION OF SERVICE
Human Resources - Sage SA PTY LTD	Annual License Agreement not renewed	Payroll
Accounting and Auditing - Munsoft	Extended 30 June 2025	Financial System
Communication - Wireless Association Provider	Existing Contract – Month to Month	Internet Services
Land and Buildings - Bamelatswaneng JV Malepane	Expired but not Terminated	Municipal Building
Electricity - Eskom Holdings	Existing Contract	Electricity Supply
Majuba Energy Technologies	Expired but not terminated	INEP
Afrika Related	Expired but not terminated	High Mast Lights
TT Property	Existing Contract – 30 June 2025	Valuation roll
Project Management - Cigt Cell PTY LTD	Expired but not Terminated	Electricity
Blaq M Insurance	Extended Contract – 30 Dec 2022	Not stated
Accounting and Auditing - Maximum Profit Recovery	Existing Contract – 31 March 2023	Vat Recovery
Meter readers - Micromega Revenue Management Services	Expired but not Terminated	Meter Readings
Security Services - MSB Consultancy	Reinstated Contract	Security Services
Contour technologies	Expired but not Terminated	Electricity
Fidelity	Expired but not Terminated	Cash in Transit
FNB	Expired but not Terminated	Banking Services
Matlosana Books & Stationery	Extended – 31 Dec2022	Photocopier Machines

**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 May 2023.

**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 **May 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: \_\_\_\_\_



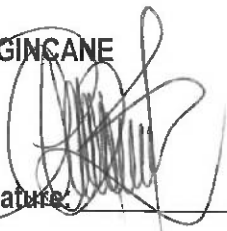
Date: \_\_\_\_\_

14/06/2023

**Municipal Manager at Mamusa Local Municipality (NW393)**

**R R GINCANE**

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

14/06/2023