MFMA SECTION 71 REPORT MONTH ENDING

31 DECEMBER 2024

DISTRIBUTION:	
Executive Mayor:	**Mr. Motloheloa Mokatsane**
Acting Municipal Manager:	**Mr. Sonnyboy Mokgatle**
Acting Chief Financial Officer:	**Mrs Irene Mokheseng**
Sector Departments:	**National and Provincial Departments**
	Upload to the National Treasury GoMuni Portal

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List of Abbreviations and Acronyms used in the Monthly Budget Statement

AFS – Annual Financial Statements

AGSA - Auditor-General of South Africa

BTO - Budget and Treasury Office

CAPEX – Capital Expenditure

CFO - Chief Financial Officer

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 DECEMBER 2024

TO: THE EXECUTIVE MAYOR

1. Purpose

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT: S71 MONTHLY REPORT FOR THE PERIOD ENDING 31 DECEMBER 2024

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 May 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

The municipality realises, the critical importance of having a minimum 3 month's cash coverage which is a sound directive and required norm from National Treasury. This has been the focus of the municipality for the past few months to ensure that Moqhaka Local Municipality recovers fully to ensure its sustainability and financial viability. Serious actions will have to be taken to realise this target and Council's buy-in be secured, to the turn the municipality around is critically important. The municipality's main goal is to remain positive and committed in stabilising the municipality, improving its cash position and improving on quality service being rendered.

Currently, the total debtor's book is standing at R1 650 402 560, of which 91% of the debt is owed more than 90 days totalling R1 497 043 789. Included in the total debt, R113 389 336 is owed by Government, R188 433 618 by Business and R1 236 459 129 by Households. Included in the Households debt is R180 568 501 by Indigent Households. The municipality continues to urge its debtors to meet their obligation to the municipality or make payment arrangements. The cash collection is not at a desired level, and this does not bode well for the municipality's financial position. There needs to be a major paradigm shift in the payment culture across all customer groups.

This can only be achieved when the Debt Collection and Credit Control Policy is strictly, consistently and fairly applied to all customer groups. Consumers that are not paying for services are reminded that no municipality will remain sustainable and functional, if it expects to provide "services for free". And in the same breath, the municipality must employ all measures to ensure that customers receive quality and reliable

services. The value of providing these services, should never be underestimated by the municipality, as there is a direct correlation between providing quality services and consumers' willingness to pay.

Tough decisions must be taken with support from the political leadership to have a meaningful impact and produce positive results. This action is long overdue, especially considering the municipality's financial crisis and major threat to its financial viability and sustainability. For the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced which must be complimented by strict consequence management. Serious consideration should be given to the service delivery and financial implications of all decisions taken.

Ensure that legislations/acts, regulations, circulars, by-laws and policies are adhered to diligently, consistently and fairly. Enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money. Improving on preventative maintenance and spending funds cost-effectively and efficiently to address service delivery challenges can no longer be delayed, we have noted an increase in emergency maintenance which seems excessive, as no competitive bidding is taking place, because of the impact of asset failure on service delivery.

We are striving to ensure assets are maintained at desired levels and are being utilised optimally. The spending of funds will have to be prioritised, wastage be curbed, and overall personnel performance and productivity be monitored and improved. Municipal officials should also take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure and to refrain from committing acts of financial misconduct and/or criminal offences as per Chapter 15 of the MFMA.

It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, ensure the full payment of services accounts, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality's strategic objectives. Foremost to all of these, have the community's best interest at heart.

2. Background

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 May 2009, regarding the "Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations" necessitates those specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance. "The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act." Further, Section 71 of the MFMA requires that, "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 national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month." For the reporting period ending 31 December 2024, the ten working day reporting limit expires on Wednesday the 15th of January 2025.

3. Executive summary

The Statement of Financial Performance is prepared on the prescribed monthly C-schedules, detailing Revenue by source and Expenditure by type. The consolidated summary of the financial performance is indicated in Table 1 below:

Table 1. Consolidated summary: Statement of Financial Performance: YTD Budget

Description	YTD Budget Dec 24	YTD Actual Dec 24	Variance Favourable (Unfavourable)	% YTD Budget vs YTD Actual	Variance
Total Revenue (Excluding Capital Transfers and Contributions)	R726 182 216	R602 695 002	(123 487 214)	83%	17%
Total Revenue including Capital Transfers and Contributions	R745 621 417	R 622 134 203	(R 123 487 214)	83%	17%
Total Operational Expenditure	R655 217 000	R373 958 000	(281 259 000)	57%	43%

As indicated in Table 1 above, as of 31 December 2024, the billed revenue including operational transfers, but excluding capital grants amounted to R602 695 002, which resulted in a unsatisfactory variance of 17% when compared to YTD Budget of R726 182 216. The billed revenue does not include capital grants. Capital Grants are recognised in the Statement of Financial Performance, monthly as soon as the conditions of the grant have been met. Reason. The Total Operational Expenditure amounted to R373 958 000 versus the YTD Budget of R655 217 000, resulting in an unsatisfactory variance of -43%.

Please note that certain Revenue by source and Expenditure by type categories are showing excessive negative and/or positive variances. This is due to the fact that the YTD budgets were all systematically determined on a straight-line basis by dividing the total budget per category per line item by 100. The capital projections were also done in the same fashion. Please note that variances within a 5 to 10 percent range, as prescribed by National Treasury are acceptable and need not necessarily be explained.

4. Budget Performance Overview

The municipality is implementing the approved budget for 2024/25 financial year. The budget for 2024/25 is not funded, but the budget funding plan will accompany this report as it encapsulates the recommendations for the improvement of the collection rate. As per table 1 above, overall operational revenue is performing satisfactorily. Operational expenditure is 57% spent which is slightly under-spent with the contributing factors being depreciation, which is not provided for, the capturing of the 2024-2025 Eskom account and post-retirement health benefits which is not yet accounted for.

The municipality's Debt Relief application to National Treasury was approved, effective 1 December 2023. The municipality had engagement with ESKOM to arrange for the outstanding debt amounting to R1 590 825 288.66. A repayment proposal will be submitted to ESKOM for approval when the municipal council has resolved. The municipality has not made significant strides to settle the monthly current accounts to Eskom, but smaller payments towards the account are being made consistently made whenever financially possible. During the month of December 2024, a payment of **R30 000 000** was made towards the account. A cost containment policy has been implemented to control the administration of new orders, non-essential expenditure, pre-approve overtime and manage fuel consumption of municipal fleet.

The municipality is in the process of engaging with the seven approved service providers by National Treasury on the RT29 transversal contract relating to the installation of smart water & electricity meters. Smart water meters are specifically earmarked for the areas where ESKOM distributes electricity to improve collection in those areas.
The municipality has an incentive policy to assist account holders to settle their outstanding accounts. The policy is implementable as follows:

Incentives for Households, Churches, NPOs, Farmers, Government, Schools, etc. (Excluding Business/Industrial)

- Discount of 10% for settlement of debt between R 3 000 to R 15 000
- Discount of 20% for settlement of debt between R 15 001 and R 30 000
- Discount of 30% for settlement of debt between R 30 001 and R 50 000
- Discount of 40% for settlement of debt between R 50 001 and R 150 000
- Discount of 50% for settlement of debt between R 150 001 and more

Incentives for Businesses/Industrial

- Discount of 10% for settlement of debt between R 30 000 to R 60 000
- Discount of 20% for settlement of debt between R 60 001 and R 100 000
- Discount of 30% for settlement of debt between R 100 001 and R 150 000
- Discount of 40% for settlement of debt between R 150 001 and R 250 000
- Discount of 50% for settlement of debt between R 250 001 and more

The municipality collects 60% from each electricity purchase for all accounts in arrears longer than the approved period, to improve collection as per the Debt Collection & Credit Control policy. Departments are engaged on a regularly basis to recoup outstanding debt owed by Organs of State. The non-buying prepaid consumers must be urgently addressed, and the municipality is confident that the smart prepaid metering solution will assist the municipality tremendously in improving on its billing accuracy and ensuring cash inflows from prepaid sales. There are four debt collection companies that are appointed to assist with the debt collection challenges.

The municipality is meeting with the top different categories of Debtors to deal with their disputes, negotiating settlement amounts, encourage them to enter in payment arrangements and recommend possible solutions that will address their outstanding accounts.

FS201 Moqhaka - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		394 583	553 019	553 019	37 531	189 489	276 509	(87 020)	-31%	553 019
Service charges - Water		173 153	195 587	195 587	13 319	84 159	97 794	(13 635)	-14%	195 587
Service charges - Waste Water Management		65 954	70 019	70 019	6 008	36 253	35 009	1 244	4%	70 019
Service charges - Waste management		46 961	48 564	48 564	4 239	25 718	24 282	1 436	6%	48 564
Sale of Goods and Rendering of Services		6 220	10 265	10 265	314	2 865	5 133	(2 267)	-44%	10 265
Agency services								–		
Interest								–		
Interest earned from Receivables		69 946	34 557	34 557	6 678	37 256	17 278	19 977	116%	34 557
Interest from Current and Non Current Assets		34	30	30	14	39	15	24	159%	30
Dividends		3 637	1 736	1 736	1 989	2 298	868	1 430	165%	1 736
Rent on Land								–		
Rental from Fixed Assets		6 593	8 535	8 535	764	3 227	4 267	(1 041)	-24%	8 535
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 027	12 324	12 324	(238)	4 643	6 162	(1 519)	-25%	12 324
Non-Exchange Revenue								–		
Property rates		88 207	90 509	90 509	7 845	46 839	45 254	1 584	4%	90 509
Surcharges and Taxes								–		
Fines, penalties and forfeits		6 569	5 309	5 309	198	619	2 654	(2 036)	-77%	5 309
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		314 054	311 514	311 514	75 637	200 040	155 757	44 283	28%	311 514
Interest		7 761	2 982	2 982	798	4 639	1 491	3 148	211%	2 982
Fuel Levy								–		
Operational Revenue		839	678	678	74	444	339	105	31%	678
Gains on disposal of Assets		25 992	–	–	–	–	–	–		–
Other Gains		65	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1 214 593**	**1 345 628**	**1 345 628**	**155 170**	**638 528**	**672 814**	**(34 286)**	**-5%**	**1 345 628**

Exchange and Non-Exchange Revenue

Revenue analysis for the month ending 31 December 2024

Revenue Types		Section 71 of 31 December 2024					Six Months Ending 31 December 2024				
	Annual Budget 2023/2024	Budget	Billing per GS 560	Billing vs Budget	(BS-566) Actual Income	Income vs Billing	Budget	Billing per GS 560	Billing vs Budget	(BM-310) Actual Income	Income vs Billing
Property rates	90 509 071	7 542 423	7 845 166	104%	3 272 656	42%	45 254 536	46 838 740	104%	31 674 386	68%
Electricity - conventional	343 217 833	28 601 486	22 887 414	80%	23 471 876	103%	171 608 917	107 826 486	63%	133 971 995	124%
Water	195 400 475	16 283 373	13 319 067	82%	4 475 449	34%	97 700 238	84 145 330	86%	26 726 452	32%
Sanitation	69 800 488	5 816 707	6 008 428	103%	2 466 211	41%	34 900 244	36 239 078	104%	15 449 706	43%
Refuse	48 564 221	4 047 018	4 238 621	105%	1 693 697	40%	24 282 111	25 718 457	106%	10 380 576	40%
Total Direct Services	**747 492 088**	**62 291 007**	**54 298 695**	**87%**	**35 379 889**	**65%**	**373 746 044**	**300 768 091**	**80%**	**218 203 115**	**73%**
Other revenue	92 497 269	7 708 106	5 602 490	73%	3 740 517	67%	46 248 635	20 363 752	44%	22 370 878	110%
Revenue from Billed services	**839 989 357**	**69 999 113**	**59 901 185**	**86%**	**39 120 406**	**65%**	**419 994 679**	**321 131 843**	**76%**	**240 573 993**	**75%**
Electricity - prepaid	204 011 643	17 000 970	14 244 158	84%	14 244 158	100%	102 005 822	81 877 159	**80%**	81 877 159	100%
grants	**1 044 001 000**	**87 000 083**	**74 145 343**	**85%**	**53 364 563**	**72%**	**522 000 500**	**403 009 002**	**77%**	**322 451 152**	**80%**
Operational grants and subsidies	3 059 000	-	-	-	-	**-**	4 495 716	-	**0%**	-	**0%**
Equitable share	298 568 000	75 283 000	75 283 000	-	75 283 000	**100%**	199 686 000	199 686 000	**100%**	199 686 000	**100%**
Total Revenue	**1 345 628 000**	**162 283 083**	**149 428 343**	**92%**	**128 647 563**	**86%**	**726 182 216**	**602 695 002**	**83%**	**522 137 152**	**87%**

Comments on Section 71 Report.

Collection rate for waste water management is 41% for the month of December 2024 and 43% for the first six months of 2024-2025.

Collection rate for waste management is 40% for the month of December 2024 and 40% for the fisrt six months of 2024-2025.

Collection rate for water is 34% for the month of December 2024 and 32% for the first six months of 2024-2025.

The collection rate on Property rates is 42% for the month of December 2024 and 68% for the first six months of 2024-2025.

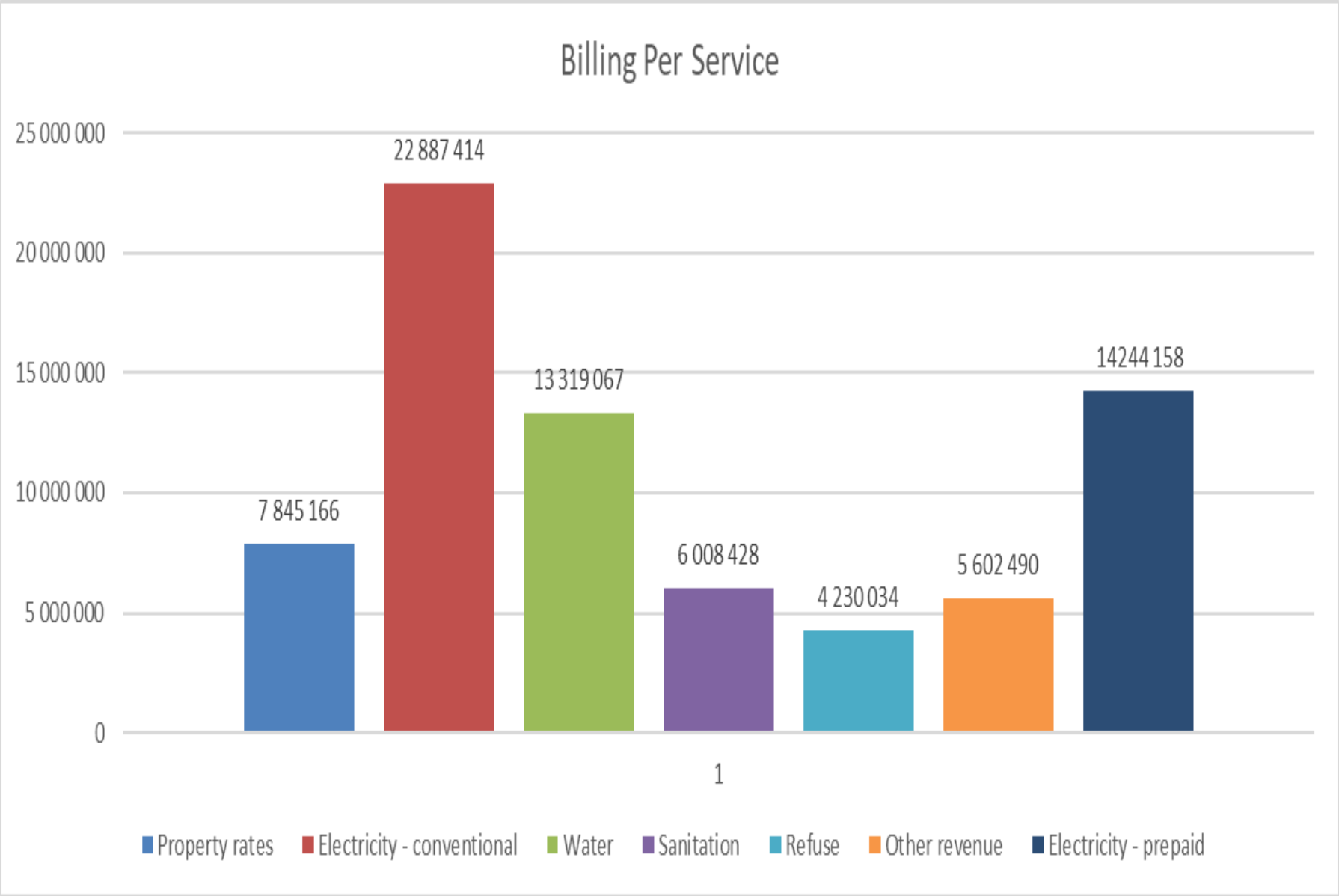
Vat is not considered as part of income in this report since it will be paid over to SARS.

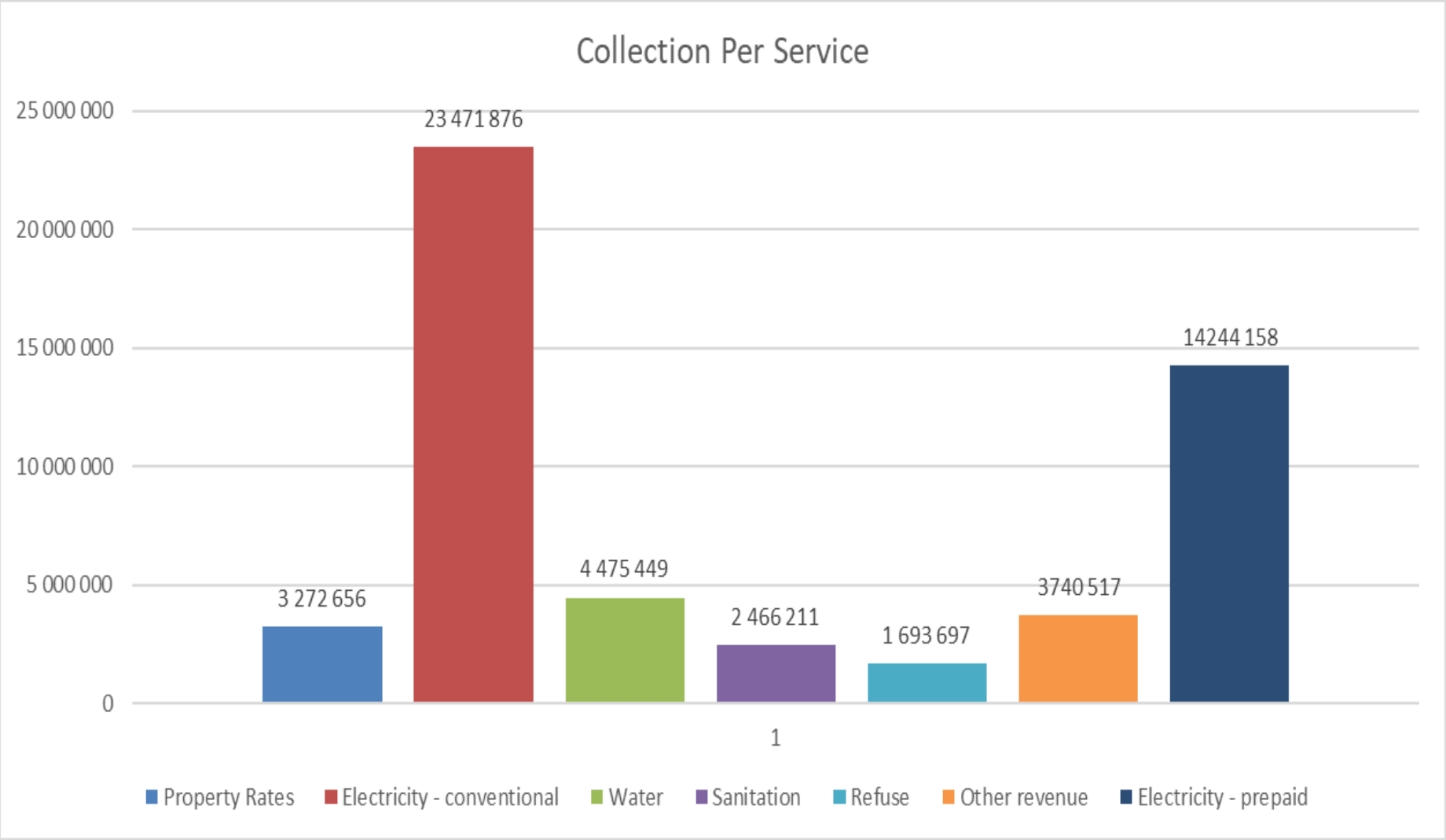
Conventional electricity revenue collection is 103% for the month of December 2024 and 124% for the first six months of 2024-2025.

Revenue before operational grants versus billing is 72% for the month of December 2024 and 80% for the first six months of 2024-2025.

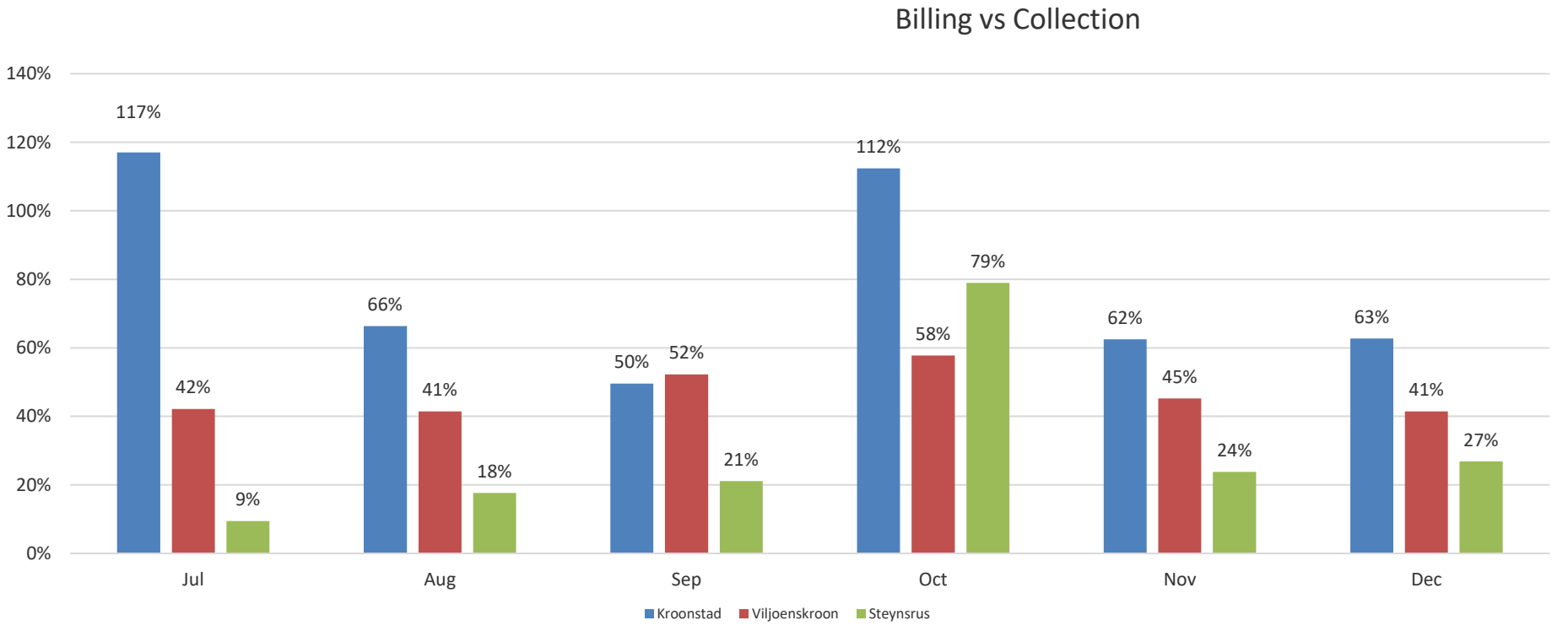
Total Revenue Collection Percentage with Zero Grant Funding received for the month December 2024 is 86% and 87% for the first six months of 2024-2025.

Indigents Contribution for Prepaid Electricity in December 2024 is R905 828.00 + R189 348.21 (FBE in ESKOM Supplied Areas) = R1 095 176.21


Billing Per Service
25 000 000
20 000 000
15 000 000
10 000 000
5 000 000
0
7 845 166
22 887 414
13 319 067
6 008 428
4 230 034
5 602 490
14244 158
1
Property rates
Electricity - conventional
Water
Sanitation
Refuse
Other revenue
Electricity - prepaid


Collection Per Service
25 000 000
20 000 000
15 000 000
10 000 000
5 000 000
0
3 272 656
23 471 876
4 475 449
2 466 211
1 693 697
3740 517
14244 158
1
Property Rates
Electricity - conventional
Water
Sanitation
Refuse
Other revenue
Electricity - prepaid

BILLING & REVENUE PER TOWN 01/07/2024 - 30/06/2025 (Excluding Pre-paid Electricity)									
Month	Kroonstad			Viljoenskroon			Steynsrus		
	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage	Billing (BP135)	Receipts (BP135)	Percentage
Jul	17 625 091	20 630 003	117%	14 546 604	6 129 030	42%	2 379 274	223 947	9%
Aug	50 026 530	33 212 880	66%	11 994 176	4 968 316	41%	1 802 829	317 936	18%
Sep	55 478 882	27 503 055	50%	13 663 931	7 138 552	52%	2 206 218	466 363	21%
Oct	53 594 744	60 235 132	112%	14 365 893	8 300 431	58%	935 561	738 550	79%
Nov	53 221 625	33 250 650	62%	15 733 255	7 113 794	45%	2 475 585	588 847	24%
Dec	51 740 275	32 455 121	63%	15 449 619	6 397 987	41%	1 638 856	440 064	27%
Total	**281 687 147**	**207 286 841**	**74%**	**85 753 477**	**40 048 110**	**47%**	**11 438 324**	**2 775 707**	**24%**



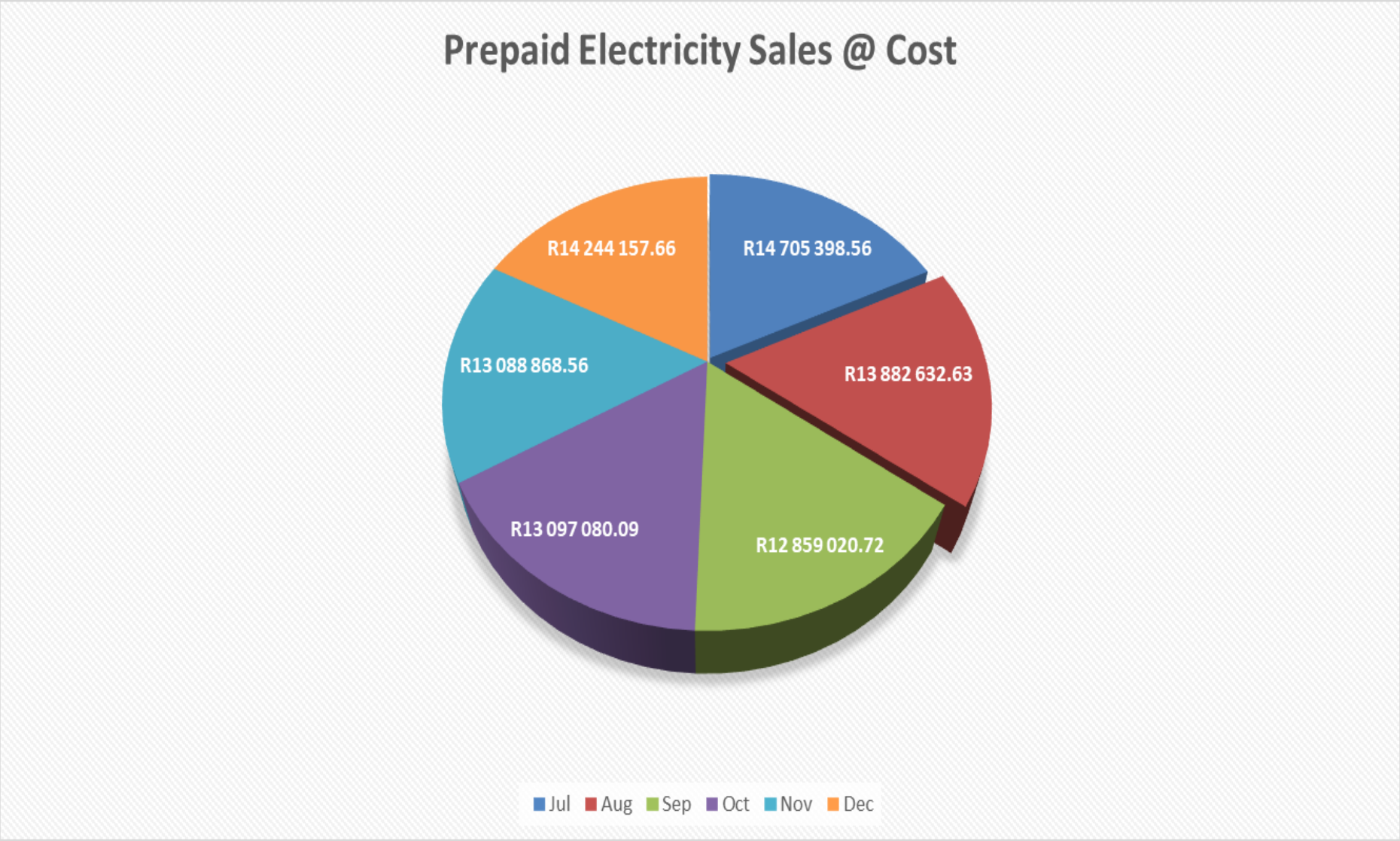
PRE-PAID ELECTRICITY SALES 2024-2025 FINANCIAL YEAR

Month	Arrears	Cost of Units	Vat	Cash Tendered	Units Sold	FBE Value	% Movement
Jul	R0.00	R14 705 398.56	R2 205 583.77	R16 910 982.33	6 624 751.00	R896 486.00	12%
Aug	R0.00	R13 882 632.63	R2 082 178.30	R15 964 810.93	6 310 561.70	R909 115.00	-6%
Sep	R0.00	R12 859 020.72	R1 928 654.97	R14 787 675.69	5 914 137.10	R903 146.50	-7%
Oct	R0.00	R13 097 080.09	R1 964 357.35	R15 061 437.44	5 990 322.40	R905 914.50	2%
Nov	R0.00	R13 088 868.56	R1 963 122.12	R15 051 990.68	5 988 562.70	R919 841.00	-6%
Dec	R0.00	R14 244 157.66	R2 136 430.50	R16 380 588.16	6 408 484.10	R905 828.00	9%
Totals	**R0.00**	**R81 877 158.22**	**R12 280 327.01**	**R94 157 485.23**	**R37 236 819.00**	**R5 440 331.00**	

The average collection rate for Kroonstad/Maokeng for December 2024 is 63% , Viljoenskroon/Rammulutsi is 41 & Steynsrus/Matlwangtlwang is 27%.

Kroonstad/Maokeng generated a revenue of R32m for December 2024, Viljoenskroon/Rammolutsi generated R6.4m & Steynsrus/Matlwangtlwang generated R440 067.

The cost of revenue generated through prepaid electricity for the month of December 2024 is R14 244 157.66 The electricity vendors are contributing to these sales.


Prepaid Electricity Sales @ Cost
R14 705 398.56
R13 882 632.63
R12 859 020.72
R13 097 080.09
R13 088 868.56
R14 244 157.66
Jul
Aug
Sep
Oct
Nov
Dec

4.2 Operating expenditure by type

FS201 Moqhaka - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Employee related costs		409 580	451 339	451 389	36 926	215 112	225 678	(10 567)	-5%	451 389
Remuneration of councillors		22 251	29 578	29 578	2 043	11 562	14 789	(3 227)	-22%	29 578
Bulk purchases - electricity		418 560	427 440	427 440	920	5 259	213 720	(208 461)	-98%	427 440
Inventory consumed		14 879	21 223	21 328	790	15 920	10 627	5 293	50%	21 328
Debt impairment		–	58 783	58 783	–	78	29 391	(29 313)	-100%	58 783
Depreciation and amortisation		121 050	9 870	9 870	–	–	4 935	(4 935)	-100%	9 870
Interest		6 029	8 698	8 698	550	3 300	4 349	(1 049)	-24%	8 698
Contracted services		135 341	158 841	158 591	9 764	55 894	79 371	(23 477)	-30%	158 591
Transfers and subsidies		84	1 049	1 049	23	53	525	(471)	-90%	1 049
Irrecoverable debts written off		176 661	1 486	1 486	307	1 870	743	1 128	152%	1 486
Operational costs		117 817	142 099	142 134	12 469	64 908	71 057	(6 149)	-9%	142 134
Losses on Disposal of Assets		15 203	60	60	–	–	30	(30)	-100%	60
Other Losses		106	–	–	–	–	–	–		–
Total Expenditure		**1 437 562**	**1 310 466**	**1 310 406**	**63 791**	**373 958**	**655 217**	**(281 259)**	**-43%**	**1 310 406**

<u>Comparison against YTD Budget</u>

As indicated in the Table above, as at 31 December 2024, expenditure shows an unsatisfactory variance of minus 43%. The YTD actual amounted to R655 217 000 against the YTD budget of R655 217 000.

- Employee related costs show a satisfactory variance of minus 5.0%. Post-retirement benefit obligations are not factored in and will only be finalised as part of year-end procedures.
- Remuneration of councillors is showing an unsatisfactory variance of minus 22%.

- Bulk purchases – Electricity is showing an unsatisfactory variance of minus 98%, since the July payment of R50 million went against the arrears and not the current account.
- The expenditure on Inventory consumed is showing an unsatisfactory variance of minus 50%. Expenditure for the first month of the year is normally low, due later re-opening of the financial year after year-end closure.
- The major backlog and deterioration of infrastructure is negatively influencing the Repairs & Maintenance expenditure line items. Deviations and re-directing of funds to manage crisis's is severely and rapidly depleting the R&M budget, impeding on the funds required for day-to-day maintenance. Lack of maintenance plans and planned maintenance is impeding on the municipality's ability to maintain assets optimally.

  There are limited resources available with severe budgetary constraints with the current cash flow position putting major strain on the municipality's finances to actually address service delivery challenges. The municipality is obligated to ensure that tariffs are cost-reflective whilst ensuring that tariff increases are inflationary related as prescribed by NT's annual MFMA Budget circulars. This is a major impediment for the municipality to increase the R&M budget to a desired level to actually address backlogs, whilst employee costs, provision for bad debts and other expenditure is putting further strain on the budgets each year.
- Depreciation was projected for on a straight-line basis, as part of year-end procedures. The municipality is currently engaging our service provider to make use of the available Asset module on the financial system for integration.
- Interest is showing an unsatisfactory variance of minus 24%, due to the Interest on External borrowing being paid monthly and the first instalment for the current financial year was paid during July 2024. All Interest paid on overdue accounts must be recognized as Fruitless and Wasteful expenditure in the Annual Financial Statements.
- Expenditure on Contracted services is showing an unsatisfactory variance of minus 30%.
- Transfers and subsidies showing negative variance of minus 90%, due to non-expenditure & no commitment to show movement.
- Operational cost is showing an unsatisfactory variance of minus 9% as a result of the following line items under Operational Cost (OC)
- Costs are incurred for Professional Bodies membership & Subscriptions, for predominantly annual SALGA membership fees.
- Audit Cost for external auditors incurred were R1 352 189 in the month of December 2024.

OPERATING EXPENSES

DESCRIPTION	Annual Budget 2024/2025	Actual 31-Dec-24	YTD 31-Dec-24	Variance	% Exp
EMPLOYEE RELATED COSTS	451,389,064.00	449,113.93	178,635,352.04	272,753,711.96	39.57
REMUNERATION OF COUNCILLORS	29,577,550.00	-	9,519,289.15	20,058,260.85	32.18
CONTRACTED SERVICES	158,641,262.00	9,710,489.33	55,840,898.94	102,800,363.06	35.19
INVENTORY	21,327,956.00	789,570.97	15,919,780.61	5,408,175.39	74.64
BULK PURCHASES	427,440,423.00	920,410.89	5,259,435.89	422,180,987.11	1.23
CONTRIBUTIONS TO BAD DEBTS	1,485,676.00	307,150.33	1,870,475.92	-384,799.92	125.90
DEPRECIATION ON ASSETS	9,849,321	-	-	9,849,321	-
GENERAL EXPENSES	151,830,910	11,865,356	67,085,153	84,745,757	44.18
TOTAL EXPENDITURE (NETT)	**1,251,542,162.00**	**24,042,091.51**	**334,130,385.43**	**917,411,776.57**	**26.70**

DESCRIPTION	Annual Budget 2024/2025	Actual 31-Dec-24	YTD 31-Dec-24	Variance	% Exp
OUTSOURCE SERVICES					
OS: BURIAL SERVICES	104,900.00	-	-	104,900.00	-
OS: B&A ORGANISATIONAL	5,418.00	-	-	5,418.00	-
OS: CATERING SERVICES	110,460.00	1,200.00	1,200.00	109,260.00	1.08
SUB TOTAL : OUTSOURCE SERVICES	**220,778**	**1,200**	**1,200**	**219,578**	**1**

CONSULTANTS AND PROFESSIONAL SERVICES					
C&PS: B&A BUSINESS & FIN MANAGEMENT	524,500.00	-	-	524,500.00	-
C&PS: B&A HUMAN RESOURCES	1,500,000.00	274,248.20	524,568.75	975,431.25	34.97
C&PS: B&A MEDICAL EXAMINATIONS	906,336.00	341,310.00	383,515.00	522,821.00	42.31
C&PS: B&A OCCUPATIONAL HEALTH & SAFE	464,500.00	93,100.00	236,593.43	227,906.57	50.93
C&PS: B&A PROJECT MANAGEMENT	209,800.00	-	-	209,800.00	-
C&PS: LEGAL COST ADVICE & LITIGATION	4,418,388.00	-	1,107,271.69	3,311,116.31	25.06
C&PS: LEGAL COST ISSUE OF SUMMONS	110,460.00	-	-	110,460.00	-
C&PS: LEGAL COST COLLECTION	441,839.00	-	-	441,839.00	-
SUB TOTAL : CONSULTANT AND PROF SERV	**8,575,823**	**708,658**	**2,251,949**	**6,323,874**	**26**
CONTRACTORS					
CONTR: CATERING SERVICES					
CONTR: EMPLOYEE WELLNESS	629,400.00	68,578.83	126,209.76	503,190.24	20.05
CONTR: MAINT OF BUILDINGS & FACILIT	994,137.00	81,090.09	216,408.92	777,728.08	21.76
CONTR: MAINTENANCE OF EQUIPMENT	5,066,563.00	244,671.95	496,538.32	4,570,024.68	9.80
CONTR: MAINTENANCE OF EQUIPMENT (FLE	106,104.00	-	-	106,104.00	-
CONTR: MAINTENANCE FLEET	59,889.00	-	-	59,889.00	-
SUB TOTAL : CONTRACTORS	**6,856,093**	**394,341**	**839,157**	**6,016,936**	**12**
CONTRACTED SERVICES	**15,652,694**	**1,104,199**	**3,092,306**	**12,560,388**	**20**
OPERATIONAL COST					
OC: ADV/PUB/MARK - CORP & MUN ACTIVI	2,029,298.00	91,391.30	397,434.78	1,631,863.22	19.58
OC: ADV/PUB/MARK - MUNICIPAL NEWSLET	1,200,000.00	-	-	1,200,000.00	-
OC: ADV/PUB/MARK - SIGNS	357,250.00	-	-	357,250.00	-
OC: ADV/PUB/MARK - STAFF RECRUITMENT	314,700.00	-	37,173.92	277,526.08	11.81
OC: ADV/PUB/MARK - TENDERS	220,919.00	-	26,496.00	194,423.00	11.99
OC: AUDIT COST: EXTERNAL	9,441,000.00	3,457,271.71	5,386,725.03	4,054,274.97	57.05
OC: BC/FAC/C FEES - BANK ACCOUNTS	1,273,379.00	-	642,965.26	630,413.74	50.49
OC: COMMISSION - THIRD PARTY VENDORS	14,462,785.00	-	3,634,497.19	10,828,287.81	25.12
OC: COMM - LICENCES (RADIO & TELEVIS	92,537.00	-	35,947.83	56,589.17	38.84
OC: COMM - POSTAGE/STAMPS/FRANKING M	2,058,884.00	76,843.55	338,542.80	1,720,341.20	16.44

OC: COMM - PHONE FAX TELEGRAPH & TEL	2,098,000.00	177,712.33	950,336.75	1,147,663.25	45.29
OC: CONTR TO PROV - REHAB LANDFILL S	89,325.00	-	-	89,325.00	-
OC: DEEDS	279,402.00	4,502.17	30,566.46	248,835.54	10.93
OC: DRIVERS LICENCES & PERMITS	15,565.00	-	-	15,565.00	-
OC: ENTERTAINMENT - EXEC MAYOR	31,470.00	-	5,637.06	25,832.94	17.91
OC: ENTERTAINMENT - COUNCILLORS	31,470.00	-	-	31,470.00	-
OC: ENTERTAINMENT - SENIOR MANAGEMENT	220,780.00	3,338.90	63,932.97	156,847.03	28.95
OC: ENTERTAINMENT - SPEAKER	31,470.00	-	3,797.66	27,672.34	12.06
OC: ENTERTAINMENT - CHIEF WHIP	31,470.00	3,659.27	21,498.96	9,971.04	68.31
OC: EXT COM SERV PROV - GPS LICENCE	3,081,763.00	42,540.71	212,283.49	2,869,479.51	6.88
OC: EXT COM SERV PROV - S/WARE LICEN	2,622,774.00	557,932.00	557,932.00	2,064,842.00	21.27
OC: HIRE CHARGES	42,675,059.00	6,197,417.90	34,024,792.27	8,650,266.73	79.72
OC: INSUR UNDER - EXCESS PAYMENTS	200,000.00	10,000.00	34,895.88	165,104.12	17.44
OC: INSUR UNDER - PREMIUMS	5,050,000.00	47,288.23	1,897,239.14	3,152,760.86	37.56
OC: LIC - VEHICLE LIC & REGISTRATION	1,680,766.00	-	506,741.90	1,174,024.10	30.14
OC: LIC - VEHICLE LIC & REGISTR FLEE	14,059.00	-	1,745.60	12,313.40	12.41
OC: PRINTING & PUBLICATIONS	748,519.00	10,678.00	48,088.00	700,431.00	6.42
OC: PROFESSIONAL BODIES M/SHIP & SUB	183,931.00	7,279.63	53,564.42	130,366.58	29.12
OC: REMUNERATION TO WARD COMMITTEES	2,937,200.00	-	360,000.00	2,577,200.00	12.25
OC: ROAD WORTHY TEST FLEET	18,059.00	-	-	18,059.00	-
OC: SKILLS DEVELOPMENT FUND LEVY	3,278,444.00	-	2,085,082.55	1,193,361.45	63.59
OC: SEARCH FEES	16,469.00	-	-	16,469.00	-
OC: SERVITUDES & LAND SURVEYS	52,450.00	-	-	52,450.00	-
OC: SIGNAGE	599,746.00	-	182,020.55	417,725.45	30.34
OC: TOLL GATE FEES FLEET	4,214.00	-	-	4,214.00	-
OC: TRANSPORT - EVENTS	146,370.00	-	2,500.00	143,870.00	1.70
OC: T&S DOM - ACCOMMODATION	2,566,575.00	47,112.39	687,392.02	1,879,182.98	26.78
OC: T&S DOM - DAILY ALLOWANCE	1,799,974.00	38,157.60	467,367.47	1,332,606.53	25.96

OC: T&S DOM - FOOD & BEVERAGE (SERVE	600,710.00	-	43,550.00	557,160.00	7.24
OC: T&S DOM TRP - W/OUT OPR OWN TRAN	2,208,747.00	60,566.66	647,019.47	1,561,727.53	29.29
OC: T&S DOM PUB TRP - ROAD TRANSPORT	318,262.00	2,394.40	21,835.52	296,426.48	6.86
OC: T&S - NON-EMPLOYEES	209,800.00	2,470.96	19,589.01	190,210.99	9.33
OC: TRANSPORT - MUNICIPAL ACTIVITIES	55,230.00	-	37,840.00	17,390.00	68.51
OC: UNIFORM & PROTECTIVE CLOTHING	5,814,737.00	309,603.12	2,777,046.72	3,037,690.28	47.75
OC: VEHICLE TRACKING FLEET	353,327.00	-	-	353,327.00	-
OC: WET FUEL	12,670,199.00	367,225.23	3,181,717.25	9,488,481.75	25.11
OC: WORKMEN'S COMPENSATION FUND	1,753,823.00	-	-	1,753,823.00	-
SUB TOTAL : OPERATIONAL COST	**125,940,911**	**11,515,386**	**59,425,796**	**66,515,115**	**47**
INTEREST DIVIDENDS AND RENT ON LAND					
INT PAID BOR: ANNUITY LOANS	6,600,000.00	-	2,750,000.00	3,850,000.00	41.66
INT PAID: OVERDUE ACCOUNTS	2,098,000			2,098,000	-
SUB TOTAL - INTEREST DIVID & RENT -	**8,698,000**	**-**	**2,750,000**	**5,948,000**	**32**
OPERATING LEASES					
OPR LEASES: FURNITURE & OFFICE EQUIP	2,186,140.00	-	19,962.50	2,166,177.50	0.91
OPR LEASES: MACHINERY & EQUIPMENT	22,092.00	-	-	22,092.00	-
OPR LEASES: TRANSPORT ASSETS	13,934,767.00	326,970.00	4,835,934.45	9,098,832.55	34.70
SUB TOTAL : OPERATING LEASES	**16,142,999**	**326,970**	**4,855,897**	**11,287,102**	**30**
TRANSFERS AND SUBSIDIES					
HH SSP SOC ASS: SOCIAL RELIEF	1,049,000.00	23,000.00	53,460.00	995,540.00	5.09
SUB TOTAL : OPERATIONAL : ALLOC IN K	**1,049,000**	**23,000.00**	**53,460.00**	**995,540.00**	**5**
SUB TOTAL : TRANSFERS & SUBSIDIES	1,049,000.00	23,000.00	53,460.00	995,540.00	5.09
GENERAL EXPENSES	**151,830,910**	**11,865,356**	**67,085,153**	**84,745,757**	**44**

4.3 Capital Expenditure

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		107	–	–	–	15	–	15	**#DIV/0!**	–
Vote 02 - Municipal Manager		61	400	650	–	–	263	(263)	**-100%**	650
Vote 03 - Corporate Services		727	2 500	3 060	1 517	2 092	1 416	676	**48%**	3 060
Vote 04 - Finance		804	2 077	1 063	–	134	713	(579)	**-81%**	1 063
Vote 05 - Technical Services		668	78 142	77 881	6 430	35 372	39 006	(3 634)	**-9%**	77 881
Vote 06 - Community Services		3 023	14 600	14 600	–	2 230	7 300	(5 070)	**-69%**	14 600
Vote 07 - Local Economic Development		241	872	1 122	35	344	550	(205)	**-37%**	1 122
Total Capital single-year expenditure	4	5 630	98 591	98 377	7 982	40 186	49 247	(9 061)	**-18%**	98 377
Total Capital Expenditure		**5 630**	**98 591**	**98 377**	**7 982**	**40 186**	**49 247**	**(9 061)**	**-18%**	**98 377**
Capital Expenditure - Functional Classification										
Governance and administration		1 833	5 750	5 560	1 517	2 252	2 781	(529)	**-19%**	5 560
Executive and council		147	–	–	–	15	–	15	**#DIV/0!**	–
Finance and administration		1 686	5 750	5 560	1 517	2 238	2 781	(544)	**-20%**	5 560
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		2 483	13 122	13 372	35	393	6 675	(6 282)	**-94%**	13 372
Community and social services		955	5 197	5 197	–	–	2 599	(2 599)	**-100%**	5 197
Sport and recreation		233	4 081	4 331	35	303	2 154	(1 852)	**-86%**	4 331
Public safety		1 237	3 843	3 843	0	90	1 922	(1 831)	**-95%**	3 843
Housing		58	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		55	31 596	31 596	1 396	18 428	15 798	2 630	**17%**	31 596
Planning and development		–	205	205	–	69	102	(33)	**-32%**	205
Road transport		55	31 234	31 234	1 396	18 359	15 617	2 742	**18%**	31 234
Environmental protection		–	157	157	–	–	79	(79)	**-100%**	157
Trading services		1 259	48 071	47 796	5 033	19 113	23 967	(4 854)	**-20%**	47 796
Energy sources		20	3 348	2 824	–	149	1 543	(1 393)	**-90%**	2 824
Water management		354	25 011	25 011	4 236	15 964	12 505	3 458	**28%**	25 011
Waste water management		208	15 890	16 140	797	797	8 008	(7 210)	**-90%**	16 140
Waste management		677	3 822	3 822	–	2 202	1 911	292	**15%**	3 822
Other		–	52	52	–	–	26	(26)	**-100%**	52
Total Capital Expenditure - Functional Classification	3	**5 630**	**98 591**	**98 377**	**7 982**	**40 186**	**49 247**	**(9 061)**	**-18%**	**98 377**

Funded by:										
National Government		26	64 627	64 627	6 417	34 884	32 314	2 570	**8%**	64 627
Transfers recognised - capital		**26**	**64 627**	**64 627**	**6 417**	**34 884**	**32 314**	**2 570**	**8%**	**64 627**
Internally generated funds		5 604	33 964	33 750	1 565	5 302	16 933	(11 631)	**-69%**	33 750
Total Capital Funding		**5 630**	**98 591**	**98 377**	**7 982**	**40 186**	**49 247**	**(9 061)**	**-18%**	**98 377**

As indicated in the Table above, the YTD Actual on capital expenditure as at end of December 2024 amounted to R40 186 000. The total YTD capex is funded from Capital grants R40 186 000. Capex is extremely low and major intervention is required for the financial year. Planning of project managers also needs to improve going forward. One of the major challenges that the municipality is experiencing is in respect of tendering processes.

The majority of capital projects are based on a functionality criterion. Bidders either do not meet the functionality criteria or submit incomplete tender documents resulting in bidders being non-responsive. And due to the non-responsiveness of bidders, these bids unfortunately must be re-advertised. The municipality has been implementing more compulsory site meetings to sensitise service providers on the compliance issues pertaining to bid documents. Secondly, project managers need to realistically anticipate challenges and immediately address delays to ensure that projects are completed within the specified timeframe. Contract management also needs to be monitored more closely, placing emphasis on the performance of appointed service providers and addressing issues of non-performance immediately.

It should be noted that capital expenditure excludes VAT and commitments. The capital expenditure report, Table C5 has been prepared on the prescribed monthly C-schedule and is categorised by municipal vote and functional classification.

4.4 Cash flows

CASH FLOW ANALYSIS FOR THE MONTH ENDING

Detail	Dec-24
Cash Receipts by Source	
Property rates	3,226,639
Service charges - electricity revenue	23,438,294
Service charges - water revenue	4,301,368
Service charges - sanitation revenue	1,948,901
Service charges - refuse revenue	1,553,005
Service charges - other	-
Interest earned - external investments	478,030
Interest earned - outstanding debtors	183,447
Fines	-
Transfer receipts - operational	75,283,000
Other revenue	57,784,820
Cash Receipts by Source	**168,197,504**
Other Cash Flows/Receipts by Source	
Transfer receipts - capital	9,089,325
Borrowing long term/refinancing	-
Total Cash Receipts by Source	**177,286,829**
Cash Payments by Type	
Employee related costs	36,925,665
Remuneration of councillors	2,042,622
Bulk purchases - Electricity	30,920,410
Contracted services	11,228,069
General expenses	59,297,436
Cash Payments by Type	**140,414,202**

Other Cash Flows/Payments by Type	
Capital assets	-903
Repayment of borrowing	-
Total Cash Payments by Type	**140,413,299**
Net Increase/(Decrease) in Cash Held	**36,873,530**
Cash/cash equivalents at the month/year begin:	**57,375,785**
Cash/cash equivalents at the month/year end:	**94,249,315**
Cash Book Balance (GL)	**-**

Cash is monitored on a daily basis. The municipality is in a severe cash flow crisis and not in the conducive position to settle short-term commitments. This is a critical threat to the municipality's ability to pay salaries, bulk accounts and day-to-day operations which can have a detrimental effect on service delivery and irrevocably damage the municipality's relationship with its service providers and further tarnishing the municipality's reputation. This is also evident by the escalation in debt owed to ESKOM.

5. In-year Budget Statement Tables

The financial results for the period under review are consisting of the following C-Schedule tables:

(a) Table C1: Summary
(b) Table C2: Financial Performance (Functional Classification)
(c) Table C3: Financial Performance (Revenue and Expenditure by Municipal vote)
(d) Table C4: Financial Performance (Revenue and Expenditure)
(e) Table C5: Capital Expenditure by vote, functional classification and funding
(f) Table C6: Statement of Financial Position
(g) Table C7: Cash Flow

Highlights	31-Oct	30-Nov	% Change	31-Dec	% Change	Reference
Services						
Councillors' debt (>90 days)	R 1 428 746	R 1 457 829	2%	R 1 486 499	2%	BP136-r
Officials debt (>90 days)	R 2 787 425	R 2 903 059	4%	R 2 976 139	3%	BP136-a
Sundry debtors						
Telephones (Officials & Councillors)	R709 083.28	R669 116.04	-6%	R645 638.46	-4%	BP136-rt
Indigents	R 172 184 527	R 176 703 624	3%	R 180 568 501	2%	BP136-ia
Total Debt 90 Days +	**R 177 109 781**	**R 181 733 627**	**3%**	**R 185 676 778**	**2%**	

The municipality implemented full credit control processes to improve our cashflow and collection rate. This included serving of disconnection notices through the SMSs, emails, and other social media platforms, communicating to Customers that are in arrears, that their electricity will be disconnected due to non-payment of accounts.

The municipality usually conducts a mass blocking of all prepaid meters of Customers that are owing the Municipality. Our collection efforts are also exacerbated by the tampering crisis we are currently facing as a municipality. The community does not see the importance of paying for municipal services; and that ultimately this is a key part required for effective service delivery. There is a poor payment culture within the jurisdiction of our Municipality and drastic measures need to be taken to get people back to the culture of paying their municipal accounts monthly without fail. As Revenue Management we are currently trying to formulate a new strategy with the resources at our disposal, to deal with this behaviour that poses a serious threat to the sustainability of our Municipality.

As of 31 December 2024, the Government Debt was as follows:

	WATER	ELEC	RATES	SE & RF	OTHER	TOTAL	PAYMENT	OUTST
PROVINCIAL DEPARTMENTS								
OFFICE OF THE PREMIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREE STATE LEGISATURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF TOURISM, ETC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREE STATE PROVINCIAL TREASURY	11 358.00	0.00	0.00	10 528.00	0.00	21 886.00	0.00	21 886.00
DEPARTMENT OF HEALTH (PH)	12 994 691.00	8 128 064.00	0.00	9 359 508.00	26 462.00	30 508 725.00	0.00	30 508 725.00
DEPARTMENT OF EDUCATION (PE)	161177.00	1 087 242.00	101 137.00	16 531 989.00	0.00	17 881 545.00	0.00	17 881 545.00
DEPARTM OF SOCIAL DEV(PS)	0.00	0.00	0.00	243 805.00	0.00	243 805.00	0.00	243 805.00
LOCAL GOVERNMENT & HOUSING(LG)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS, ROADS, TRANSP(PW)	1 007 922.00	16 074 077.00	908.00	772 874.00	3 546.00	17 859 327.00	0.00	17 859 327.00
PUBLIC SAFETY, ETC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE (PA)	0.00	240.00	0.00	0.00	0.00	240.00	0.00	240.00
SPORTS, ARTS & CULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**14 175 148.00**	**25 289 623.00**	**102 045.00**	**26 918 704.00**	**30 008.00**	**66 515 528.00**	**0.00**	**66 515 528.00**
				0.00				
SCHOOLS (SECTION 21)	10 022 948.00	17 518 099.00	4 206.00	5 143.00	86 928.00	**27 637 324.00**	0.00	**27 637 324.00**
NATIONAL DEPARTMENTS	**WATER**	**ELEC**	**RATES**	**SE & RF**	**OTHER**	**TOTAL**	**PAYMENT**	**OUTST**
CORRECTIONAL SERVICES (NC)	5 307 874.00	375 116.00	0.00	341 854.00	0.00	6 024 844.00	0.00	6 024 844.00
DEFENCE (ND)	2 378 142.00	6 369 639.00	0.00	583 594.00	13 830.00	9 345 205.00	0.00	9 345 205.00
HOUSING (NH)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOUR (NL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LAND AFFAIRS (NA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINERALS & ENERGY	23 626.00	126 005.00	127 668.00	52 619.00	71 284.00	401 202.00	0.00	401 202.00
PUBLIC WORKS (NW)	18 411.00	312 496.00	1 062.00	61 927.00	0.00	393 896.00	0.00	393 896.00
SA POLICE(NP)	1 088 381.00	724 361.00	435.00	870 135.00	1 338.00	2 684 650.00	0.00	2 684 650.00
WATER AFFAIRS (WA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE (GJ)	154 208.00	124 494.00	0.00	34 176.00	939.00	313 817.00	0.00	313 817.00
TOTAL	**8 970 642.00**	**8 032 111.00**	**129 165.00**	**1 944 305.00**	**87 391.00**	**19 163 614.00**		**19 163 614.00**
TOTAL	**33 168 738.00**	**50 839 833.00**	**235 416.00**	**28 868 152.00**	**204 327.00**	**113 316 466.00**	**-**	**113 316 466.00**
						TOTAL		**113 316 466.00**
						LESS CREDIT		**0.00**
						GRAND TOTAL		**113 316 466.00**

v5

MUNICIPAL DEBT RETURN FORM - Provincial & National Departments

treasury
Department of Treasury
FREE STATE PROVINCE

Municipality: ***FS201 Moqhaka***

Financial Year: ***2023/24*** 2024/25
Reporting Month: ***M06 December***

R'000	Provincial Public Works & Infrastructure	Education: Section 20 Schools (Payable by Department of Education)	Education: Section 21 Schools (Payable by Schools)	National Public Works	TOTAL
Property Rates	**102**			**129**	**231**
0-30 Days	19			16	34
31-60 Days	19			15	33
61-90 Days	19			15	33
Over 90 Days	47			84	131
Water	**14 175**	–	**10 023**	**8 971**	**33 169**
0-30 Days	711	–	389	997	2 097
31-60 Days	333	–	558	1 810	2 702
61-90 Days	961	–	586	1 468	3 015
Over 90 Days	12 169	–	8 490	4 696	25 355
Electricity	**25 290**	–	**17 518**	**8 032**	**50 840**
0-30 Days	1 146	–	889	724	2 759
31-60 Days	957	–	1 520	907	3 384
61-90 Days	1 051	–	1 028	638	2 717
Over 90 Days	22 135	–	14 082	5 763	41 980
Sanitation	**17 813**			**1 198**	**19 011**
0-30 Days	1 035			172	1 207
31-60 Days	1 035			171	1 206
61-90 Days	1 035			159	1 194
Over 90 Days	14 707			696	15 403
Refuse Removal	**9 106**			**746**	**9 852**
0-30 Days	529			91	620
31-60 Days	719			90	810
61-90 Days	529			84	613
Over 90 Days	7 329			481	7 810
Other	**30**	–	**96**	**87**	**214**
0-30 Days	0	–	2	3	4
31-60 Days	0	–	2	2	4
61-90 Days	0	–	2	2	4
Over 90 Days	30	–	91	80	201
TOTAL	**66 516**	–	**27 637**	**19 164**	**113 316**
0-30 Days	3 439	–	1 280	2 002	6 721
31-60 Days	3 064	–	2 079	2 996	8 139
61-90 Days	3 595	–	1 615	2 366	7 576
Over 90 Days	56 418	–	22 663	11 800	90 881
Payments received during reporting month *(whole amount)*	*1 664 025.80*			*913 558.43*	*2 577 584.23*

Compiled By TD Dhlamini: _____ **Approved By:** _____

Reviewed by LG Motaung: _____ **Rank:** _____

Reviewed by KS Theletsane: _____ **Date:** _____

1. *The total age analysis should correspond to the total Organs of State reported on the monthly aged debtors (AD) return.*
2. *Education (Schools) is only responsible for the payment of water & electricity. Property rates, sanitation & refuse removal for schools remain the responsibility of Provincial Public Works.*
3. *Provide the detail per school on the separate sheets provided.*
4. *Parastatals (Transnet, TELKOM, etc.) is responsible for the payment of their own municipal accounts.*

Revenue enhancement strategies that can be implemented to ensure the completeness of Revenue, improve the collection rate, enhance customer relations and reduce losses

- Disconnection of consumers to be applied consistently and fairly in line with the Credit Control Policy
- Engagements with provincial government to collect outstanding debt.
- Data cleansing of the entire debtor's book, and data cleansing to positively influence the reachability of consumers and assist tremendously in the electronic distribution of municipal accounts via short messaging services (sms) and e-mail.
- Improve in the accuracy of monthly billing.
- Ensure meters are read consistently and timeously, and significantly reduce interim readings and ultimately eliminate interim readings.
- Reduce material billing errors by thoroughly interrogating billing exception reports prior to final billing run.
- Enhance customer relations and consumer satisfaction by improving on the turnaround time when dealing with billing queries.
- Introduce electronic complaints management system/register for account queries.
- Ensure faulty and bypassed electricity meters are replaced.
- Ensure that stuck, leaking, faulty or damaged water meters are replaced.
- Do regular follow-ups on meter replacements.
- Accurately update the system with latest information
- Reduce the turnaround time for installation of replacement or new meters.
- Ensure improved synergy and improved communication between internal department like Town Planning, Infrastructure, GIS and Billing.
- Interrogate billing and prepaid electricity reports monthly and take immediate remedial action to address anomalies or discrepancies.
- Ensure that all billable properties are billed for Property rates and services.
- Ensure that customers are billed at the correct approved tariff by linking each customer to the correct tariff code loaded on the system.
- Reduce Electricity and Water losses.
- Introduce automated metering for bulk consumers.

- Electricity Cost of Supply Study was finalised
- Ensure qualifying indigents are registered on the system, immediately upon verification.
- Improve on indigent management in terms of consumption and ensure prepaid electricity meters are installed/replaced immediately for all approved indigents.
- Improve on service delivery and personnel performance, to enhance customer's willingness to pay.
- Reduce or curb unnecessary expenditure by diligently applying cost containment measures.
- Improve on routine maintenance on particularly revenue generating assets.
- Spend funds effectively with good value for money.

6. Debtors' Analysis

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total -
2025	M06	FS201	1100	Debtors Age Analysis By Income Source					
			1200	Trade and Other Receivables from Exchange Transactions - Water	20 067 565	20 098 669	17 777 184	782 834 859	840 778 277
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	21 995 680	11 256 322	9 135 800	135 734 618	178 122 420
			1400	Receivables from Non-exchange Transactions - Property Rates	5 635 668	3 856 815	3 216 844	103 990 790	116 700 117
			1500	Receivables from Exchange Transactions - Waste Water Management	7 812 922	6 703 250	6 367 044	236 913 723	257 796 939
			1600	Receivables from Exchange Transactions - Waste Management	5 532 369	4 911 359	4 489 281	171 292 044	186 225 053
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0
			1900	Other	1 106 798	2 376 367	1 018 834	66 277 755	70 779 754
			2000	Total By Income Source	62 151 002	49 202 782	42 004 987	1 497 043 789	1 650 402 560
			2100	Debtors Age Analysis By Customer Group					
			2200	Organs of State	14 906 064	7 579 240	7 599 979	83 304 053	113 389 336
			2300	Commercial	21 871 257	9 262 421	8 100 088	149 199 852	188 433 618
			2400	Households	30 529 458	28 239 735	24 323 952	1 153 365 984	1 236 459 129
			2500	Other	-5 155 777	4 121 386	1 980 968	111 173 900	112 120 477
			2600	Total By Customer Group	62 151 002	49 202 782	42 004 987	1 497 043 789	1 650 402 560

Comments:

Total outstanding debt has increased from R1 620 867 464 in November 2024 to R1 650 402 560 in December 2024 .

The 2% increase is a result of minimum or no payments by the account holders and the defaulters.

Water debt was R826 957 514 in November 2024 to R840 778 277 in December 2024 & accounts for 51% of the outstanding debt

due to non-payment, burst pipes, leaking water meters and consumption by unmetered stands.

Electricity outstanding debt was R176 148 196 in November 2024 to R178 122 420 in December 2024 & is 11% of the total debt and

this is mainly from the conventional meters' consumption for both industrial, commercial and households,

as well as availability/basic charges for infrastructure maintenance.

Property Rates outstanding debt was R114 120 091 in November 2024 and has increased to R116 700 117 in December 2024 &

account for 7% against total debt.

Sanitation/Sewerage accounts for 16% of the total outstanding debt with R252 381 999 in November 2024 and R257 796 939 in December 2024

& and also emanates from non-payment of accounts.

Refuse Removal was R182 341 883 in November 2024 and has increased to R186 225 053 in December 2024 & accounts for 11% of the total

outstanding debt.

Total for Other Debt or Sundries was R68 917 781 in November 2024 and increased to R70 779 754 in December 2024, which accounts for 4%

for total outstanding debt. It represents the debt from indirect services on sundry accounts like rental, telephone, advertising & signs, and more.

Government debt was R109 005 325 in November 2024 and R113 389 336 in December 2024. This represents 7% of the total outstanding debt

and is gradually being addressed.

Business/Commercial debt was R186 466 332 in November 2024 and R188 433 618 in December 2024. This represents 11% of the total

outstanding debt and is impacted by small business establishments in the townships that are either rented out to non-South Africans and where owners passed on.

Debt by Households was R1 215 106 654 in November 2024 and R1 236 459 129 in December 2024. That accounts for 75% of the total debt.

This is inclusive of R180 568 501 owed by indigent households.

The remaining Other Income debt by many other various categories of debtors was R110 289 153 in November 2024 and R112 120 477 in December 2024& that is 7% of the total outstanding debt.

On 30 November 2024, Councillors had an outstanding debt of R1 457 829 and R1 486 499 in December 2024 (2% increase),

Officials owed R2 903 059 in November 2024 and R2 976 139 in December 2024 (3% increase).

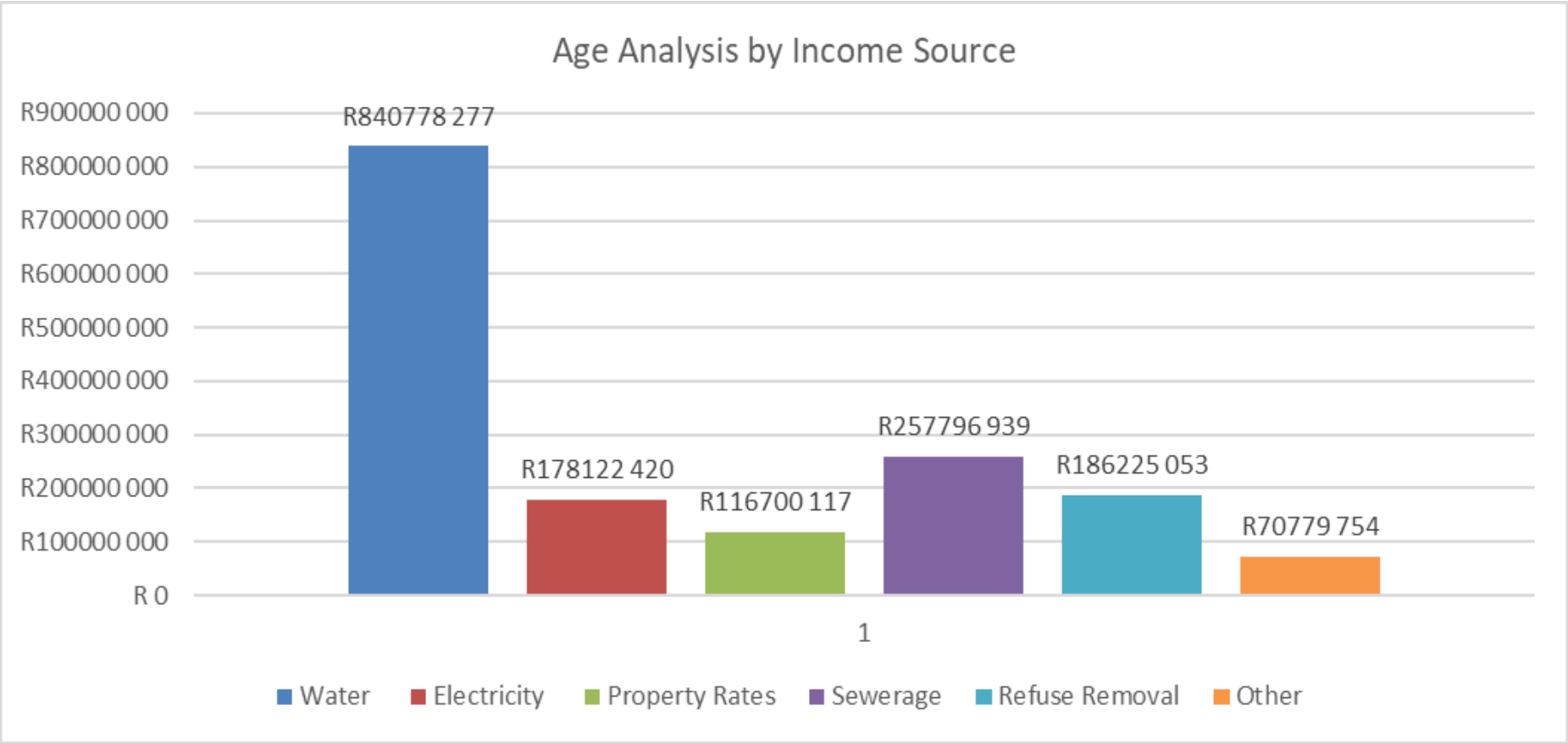
Telephone accounts had a balance of R669 116.04 in November 2024 and R645 638.46 in December 2024 (-4% Decrease).

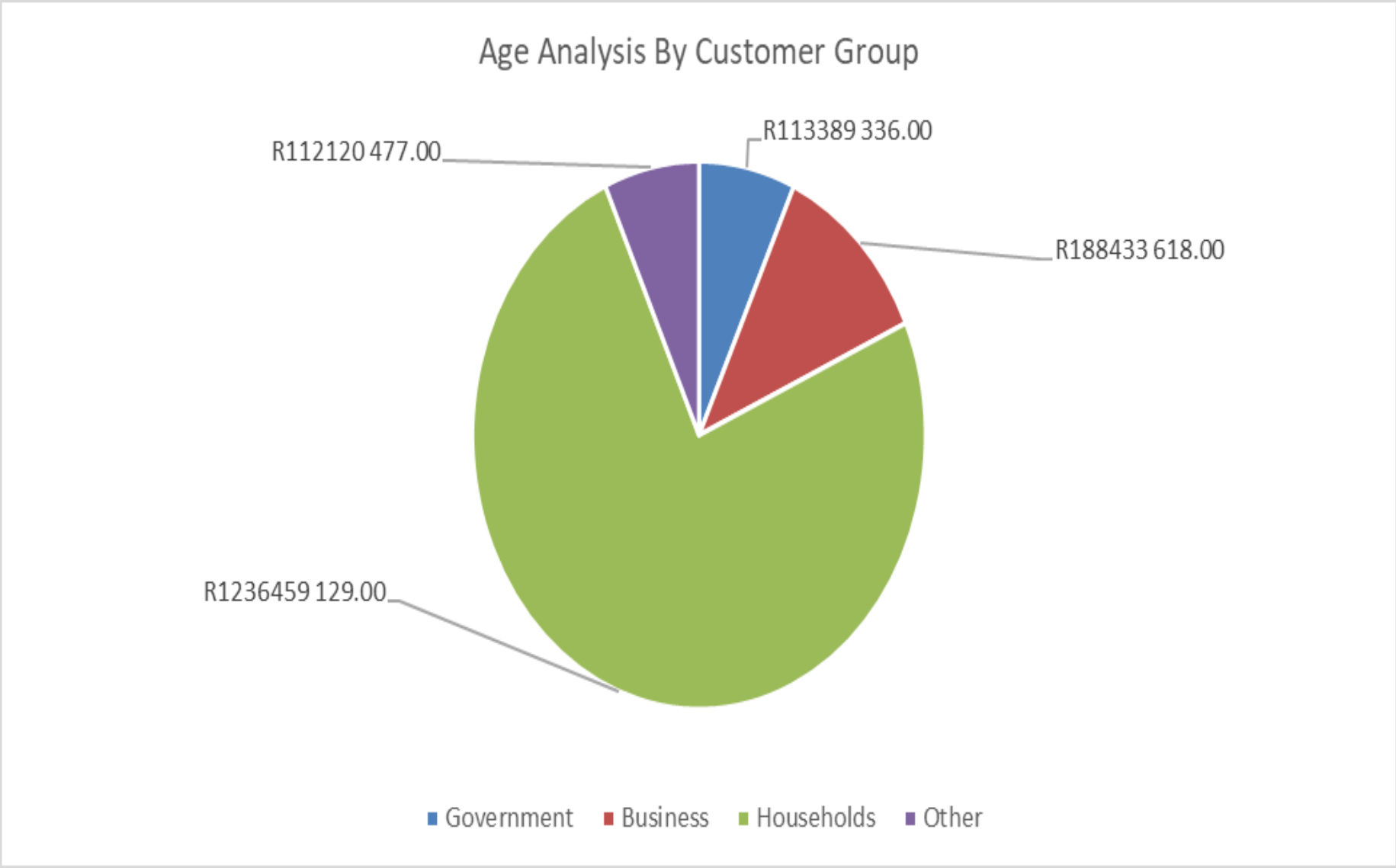
The Municipality urgently needs to resolve on approving the revenue Enhancement Strategy that was compiled with the assistance of Treasury, CoGTA & SALGA & implement the Debt Collection & Credit Control Policy and other policies for debt collection purposes.

There are currently 4 debt collection companies appointed until June 2025, but their performance was hampered by the cyber-attack on the financial system between 05 June 2023 and 30 April 2024.

The suspension of the Municipal Manager & the delay in appointing the Directors, including the Chief Financial officer plays a very critical role in the financial distress facing the municipality.

The Municipality operates with administrative leadership that mostly is in acting capacity. The process of appointing Directors should unfold without more delays.


Age Analysis by Income Source
R900000 000
R800000 000
R700000 000
R600000 000
R500000 000
R400000 000
R300000 000
R200000 000
R100000 000
R 0
R840778 277
R178122 420
R116700 117
R257796 939
R186225 053
R70779 754
1
Water
Electricity
Property Rates
Sewerage
Refuse Removal
Other


Age Analysis By Customer Group
R113389 336.00
R188433 618.00
R1236459 129.00
R112120 477.00
Government
Business
Households
Other

An analysis revealed that the catalysts for this condition are the volume of accountholders in arrears, the poor economic circumstances of many of the accountholders, and the increasing cost of services beyond the Municipality's control. There is a substantial portion of irrecoverable, stagnant debt that attracts interest every month. The municipality will process this debt and submit it to Council for approval for write off. We have revised our policies to make our processes more effective. This will allow us to focus on preventing debt from ageing where possible in tracing and updating our debtors' information and of course recovering outstanding amounts.

The municipality held a strategic planning session between 17 and 19 October 2023 to address its financial challenges and come up with resolutions in improving/enhancing the revenue collection. We anticipate a marked turnaround of this trend and in conjunction with a concerted effort to retard the escalation of ageing debt, we are focusing on improving the accuracy and regularity of our billing as well as our communication with our accountholders. Indigent verification is a continuous process, and we are encouraging accountholders whose households qualify, to approach the Municipality for an assessment and possible registration as an Indigent Household. The benefits of this are the provision of free basic services and assistance with arrear debt owed to the Municipality. The payment culture of consumers needs to improve across all areas. -Articulated in the paragraph below under "Revenue Management" is a detailed plan with interventions and improvements.

Cycle	Opening Balance	Charges Raised	Adjustments	Repayments	Deposits	Nett Movement	Receipts	Closing Balance	Collection	Billing vs Receipts
1	126 260 885.41	15 717 314.11	-1 041 027.04	139 485.58	4 966.00	14 820 738.65	-10 578 374.66	130 503 249.40	-71%	4 242 363.99
2	572 265 962.57	17 866 305.48	-5 394 775.17	18 459.85	4 285.00	12 494 275.16	-1 637 975.46	583 122 262.27	-13%	10 856 299.70
3	3 519 034.89	3 667 920.37	0.00	0.00	0.00	3 667 920.37	-7 186 060.34	894.92	-196%	-3 518 139.97
4	55 511 138.05	729 685.64	2 942.33	2 297.80	0.00	734 925.77	-129 474.26	56 116 589.56	-18%	605 451.51
6	17 824 179.84	1 323 785.17	-813.89	0.00	0.00	1 322 971.28	-957 564.57	18 189 586.55	-72%	365 406.71
7	23 176 757.41	968 603.56	-217 632.89	0.00	46.00	751 016.67	-130 671.64	23 797 102.44	-17%	620 345.03
8	9 942 593.16	505 749.50	-177 588.13	7 624.20	0.00	335 785.57	-262 039.60	10 016 339.13	-78%	73 745.97
9	2 342 894.40	16 150.91	-2 563.51	0.00	0.00	13 587.40	-8 700.00	2 347 781.80	-64%	4 887.40
10	58 500 778.73	11 677 370.78	-951 513.35	0.00	0.00	10 725 857.43	-8 444 510.21	60 782 125.95	-79%	2 281 347.22
11	81 076 831.01	2 300 723.34	-661 867.10	0.00	0.00	1 638 856.24	-440 063.95	82 275 623.30	-27%	1 198 792.29
13	563 072 412.05	11 790 826.52	-1 262 153.71	0.00	0.00	10 528 672.81	-1 659 830.02	571 941 254.84	-16%	8 868 842.79
14	6 966 031.56	4 893 000.77	27 885.53	0.00	0.00	4 920 886.30	-4 738 156.80	7 148 761.06	-96%	182 729.50
15	6 631.34	60.31	0.00	0.00	0.00	60.31	0.00	6 691.65	0%	60.31
16	100 400 850.47	7 047 754.48	-179 456.09	4 898.76	0.00	6 873 197.15	-3 119 750.26	104 154 297.36	-45%	3 753 446.89
	1 620 866 980.89	78 505 250.94	-9 858 563.02	172 766.19	9 297.00	68 828 751.11	-39 293 171.77	1 650 402 560.23	-57%	29 535 579.34

The December 2024 total billing was R68 828 751.11 from R71 430 464.23 in November 2024. There were complaints by some business customers regarding the CT- Ratio on their meters that are corrected and that lead to corrections. Cycle 3 is for a specific maize producing company that runs on its own cycle for control purposes. The account is always up to date or paid in advance. Cycle 15 relates to Viljoenskroon maximum demand meters and normally lacks activity due to the challenges experienced by the account holders that side of town/municipality. Cycle 9 relates to sundry debtors and is improved by purchase of vacant stands most of the time.

7. Creditors' Analysis

Creditors

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	42 951 753	46 583 041	47 824 907	-				1 453 465 588	1 590 825 289
Loan repayments	996 458	591 182	1 704 416					973 698	4 265 754
Trade Creditors	3 900 123	1 884 960	2 179 081	4 412 497					12 376 661
Auditor General	1 352 189	-							1 352 189
DWS	1 115 675	1 563 260	7 015 323					5 168 944	14 863 202
WORKMENS COMPENSATION								1 014 024	1 014 024
GOVERNMENT GARAGE	371 550							3 575 378	3 946 928
Total	**50 687 748**	**50 622 443**	**58 723 727**	**4 412 497**	**-**	**-**	**-**	**1 464 197 633**	1 628 644 048

Bulk Electricity – As at the 31 December 2024, the outstanding debt owed to ESKOM amounted to R1 590 825 289 with the current account of R42 951 753. As per the Debt Relief approval, the municipality must honour the payment of the monthly current account and only the outstanding balance of R365 000 000 after approval of the debt relief application. The municipality is yet to enter into a payment arrangement. Trade creditors are all suppliers registered on the municipality's database and it is a prerequisite for these suppliers to be registered on the Central Supplier Database (CSD). Auditor General – the current account due to the AGSA is R1 352 189. Trade creditors which were unpaid as at 31 December 2024 amount to R12 376 661.

8. Investment portfolio analysis

Moqhaka Municipality

Year End	30-Jun-25
Section	Finance
Compiled by	ID Mphosi
Purpose	Investment Register

The municipality holds the following investments with ABSA Bank.

Detail	Bank Acc num	Type of investment	Vote num
ABSA - 1	20-7531-4898	Fixed Deposit	34055053140ZZZZZZZWM
ABSA - 2	20-5824-7882	Fixed Deposit	34055053040ZZZZZZZWM
ABSA - 3	91-3190-1443	Call Account	34055053240ZZZZZZZWM

	20-7531-4898	20-5824-7882	91-3190-1443	
	ABSA - 1	**ABSA - 2**	**ABSA - 3**	**Total**
Balance 01-Jul- 2024	**5 608,89**	**118 622,25**	**40 795 171,52**	**40 919 402,66**
Prior period error	-	-	-	-
Adjusted Balance	**5 608,89**	**118 622,25**	**40 787 125,85**	**40 911 356,99**
	-	-	49 977 242,08	49 977 242,08
Invested	-	-	67 497 000,00	**67 497 000,00**
Withdrawn	-	-	-18 000 000,00	**-18 000 000,00**
Interest earned	-		**480 242,08**	**480 242,08**
Balance at 31-Jul-2024	**5 608,89**	**118 622,25**	**90 764 367,93**	**90 888 599,07**
	52,02		1 799 349,35	
Invested	-	-	50 181 646,00	50 181 646,00
Withdrawn	-	-	-49 000 000,00	**-49 000 000,00**
Interest earned	52,02	-	**617 703,35**	**617 755,37**
Balance at 31-Aug-2024	**5 660,91**	**118 622,25**	**92 563 717,28**	**92 688 000,44**
	54,01		-6 641 111,88	-6 641 057,87
Invested	-	-	31 637 000,00	31 637 000,00
Withdrawn	-		-38 812 716,43	-38 812 716,43
Interest earned	54,01	-	534 604,55	534 658,56
Balance at 30-Sep-2024	**5 714,92**	**118 622,25**	**85 922 605,40**	**86 046 942,57**
			-9 984 209,17	-21 000 000,00
Invested	-	-	7 500 000,00	7 500 000,00
Withdrawn	-	-	-18 000 000,00	-18 000 000,00
Interest earned	-	-	515 790,83	-10 500 000,00
Balance at 31-Oct-2024	**5 714,92**	**118 622,25**	**75 938 396,23**	**65 046 942,57**
	108,04	10 984,97	-21 593 518,24	-21 582 425,23
Invested			10 000 000,00	10 000 000,00
Withdrawn			-32 014 613,34	-32 014 613,34
Interest earned	108,04	10 984,97	421 095,10	432 188,11
Balance at 30-Nov-2024	**5 822,96**	**129 607,22**	**54 344 877,99**	**54 480 308,17**
			27 570 030,17	27 570 030,17
Invested	-	-	87 792 000	87 792 000,00
Withdrawn	-	-	-60 700 000	-60 700 000,00
Interest earned	-	-	478 030,17	478 030,17
Balance at 31-Dec-2024	**5 822,96**	**129 607,22**	**81 914 908,16**	**82 050 338,34**

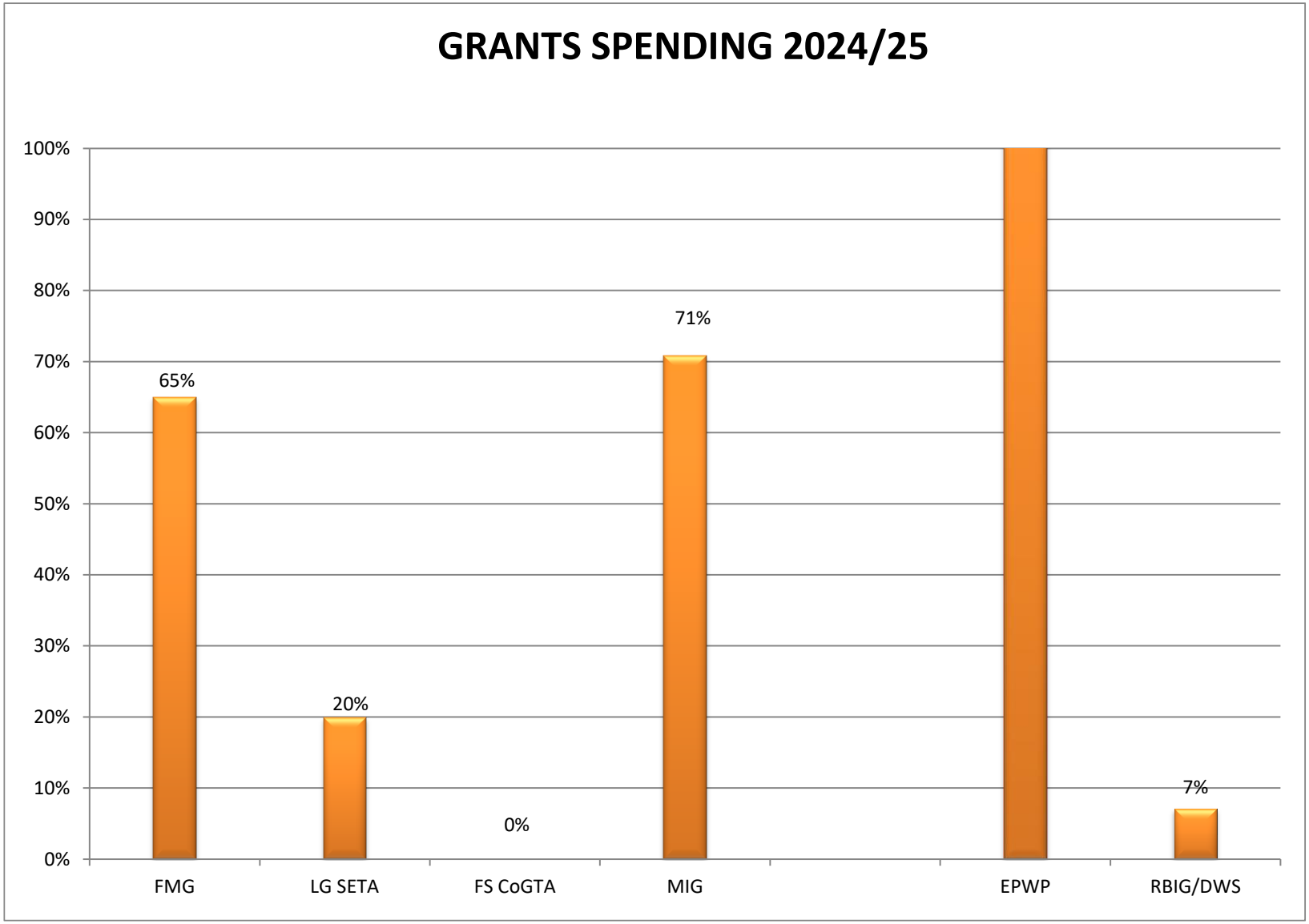
Compiled by:	ID Mphosi	Signature	Date
Reviewed by:	R Buys	Signature	Date
Approved by:	J Maswanganyi	Signature	Date

9. Allocation and grant receipts and expenditure

Report on conditional grants at	31-Dec-24					
Municipality:	FS201 Moqhaka					
Financial Accounting for Grant Funds Received and Expended						
	OPERATIONAL GRANTS		CAPITAL GRANTS			
	Finance Management Grant (FMG)	LG SETA (Mandatory)	Municipal Infrastructure Grant (MIG)	Extended Public Works Programme (EPWP)	Water Services Infrastructure Grant (WSIG)	Total Capital Grants
DORA Allocation for the 2024/25	**2 300 000**					**-**
Unspent grants at beginning of the financial year		**2 791 897**				**-**
Received Prior Months	2 300 000	289 362	32 134 000	325 000	15 436 058	**47 895 058**
Received This Month	-	-	8 292 000		797 325	**9 089 325**
Total Funds Received	**2 300 000**	**3 081 259**	**40 426 000**	**325 000**	**16 233 383**	**56 984 383**
Spent Prior Months	1 321 680	238 294	25 630 744	354 338	1 151 740	**27 136 822**
Spent This Month	172 876	318 780	2 994 097	136 500	-	**3 130 597**
Grants refunded					-	**-**
Total Funds Spent	1 494 556	557 074	28 624 841	490 838	1 151 740	**30 267 419**
Total funds Received and Not Spent	**805 444**	**2 524 185**	**11 801 159**	**-165 838**	**15 081 643**	**26 716 964**
Percentage of Funds Spent	65%	20%	71%	151%	7%	53%
Funds Currently Committed but Not Spent	-	-	-	-	-	**-**
Scheduled Transfers Withheld	-	-	-	-	-	**-**

Capital Government grants and subsidies consist of the following:

Municipal Infrastructure Grant	46 656 000
Water Services Infrastructure Grant	17 971 000
EPWP (Incentive)	1 299 000
Total	**65 926 000**



- No Operational Grants received for this month.
- Capital Grants received for the month under review were R 9 089 325.

- Correcting journals are processed monthly to recognize capital grant receipts in the Statement of Financial Performance, once all conditions of the grant have been met

FS201 Moqhaka - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		(9 905)	2 783	2 783	2 953	2 783
Trade and other receivables from exchange transactions		525 811	236 799	236 799	647 846	236 799
Receivables from non-exchange transactions		53 531	41 960	41 960	64 338	41 960
Current portion of non-current receivables						
Inventory		87 485	100 984	100 984	91 708	100 984
VAT		904	34 445	34 445	18 519	34 445
Other current assets		30 115	31 215	31 215	55 788	31 215
Total current assets		**687 941**	**448 185**	**448 185**	**881 152**	**448 185**
Non current assets						
Investments		390	277	277	390	277
Investment property		122 442	195 597	195 597	122 442	195 597
Property, plant and equipment		1 867 742	2 780 550	2 780 336	1 909 049	2 780 336
Biological assets						
Living and non-living resources						
Heritage assets		7 754	2 627	2 627	7 754	2 627
Intangible assets		2 365	4 674	4 674	2 365	4 674
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**2 000 694**	**2 983 725**	**2 983 511**	**2 042 001**	**2 983 511**
TOTAL ASSETS		**2 688 634**	**3 431 910**	**3 431 695**	**2 923 153**	**3 431 695**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(2 032)	(2 032)	(1 566)	(2 032)
Consumer deposits		13 550	13 734	13 734	14 828	13 734
Trade and other payables from exchange transactions		1 304 802	485 809	485 809	1 181 212	485 809
Trade and other payables from non-exchange transactions		27 032	–	–	60 630	–
Provision		162 036	68 424	68 424	162 036	68 424
VAT		(2 444)	(49 705)	(49 705)	31 003	(49 705)
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 504 976**	**516 230**	**516 230**	**1 448 143**	**516 230**
Non current liabilities						
Financial liabilities		16 202	27 823	27 823	16 202	27 823
Provision		131 066	42 547	42 547	131 066	42 547
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**147 268**	**70 369**	**70 369**	**147 268**	**70 369**
TOTAL LIABILITIES		**1 652 244**	**586 599**	**586 599**	**1 595 411**	**586 599**
NET ASSETS	2	**1 036 390**	**2 845 311**	**2 845 096**	**1 327 742**	**2 845 096**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 716 181	2 848 351	2 848 351	1 328 871	2 848 351
Reserves and funds		–	1 294	1 294	–	1 294
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 716 181**	**2 849 645**	**2 849 645**	**1 328 871**	**2 849 645**

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		59 293	115 114	115 114	3 239	30 989	57 557	(26 568)	-46%	115 114
Service charges		430 886	881 165	881 165	47 825	274 251	440 583	(166 331)	-38%	881 165
Other revenue		116 019	(487 853)	(487 853)	64 411	133 726	(243 926)	377 652	-155%	(487 853)
Transfers and Subsidies - Operational		281 769	311 029	311 029	75 283	202 311	155 514	46 797	30%	311 029
Transfers and Subsidies - Capital		108 185	65 353	65 353	12 804	58 110	32 676	25 433	78%	65 353
Interest		3 293	–	–	2 184	4 414	–	4 414	#DIV/0!	–
Dividends		3 637	1 736	1 736	1 989	2 298	868	1 430	165%	1 736
Payments										
Suppliers and employees		(1 012 349)	(1 560 767)	(1 560 767)	(173 387)	(712 159)	(780 383)	(68 224)	9%	(1 560 767)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(9 267)**	**(674 222)**	**(674 222)**	**34 349**	**(6 059)**	**(337 111)**	**(331 052)**	**98%**	**(674 222)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25 992	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		(390)	(277)	(277)	–	(390)	(139)	(252)	182%	(277)
Payments										
Capital assets		(5 630)	(98 591)	(98 591)	(7 982)	(40 186)	(49 296)	(9 109)	18%	(98 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**19 972**	**(98 868)**	**(98 868)**	**(7 982)**	**(40 576)**	**(49 434)**	**(8 858)**	**18%**	**(98 868)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(137)	(346 331)	(346 331)	–	–	(173 166)	173 166	-100%	(346 331)
Payments										
Repayment of borrowing		–	(2 032)	(2 032)	(217)	(1 566)	(1 016)	550	-54%	(2 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(137)**	**(348 363)**	**(348 363)**	**(217)**	**(1 566)**	**(174 182)**	**(172 615)**	**99%**	**(348 363)**
NET INCREASE/ (DECREASE) IN CASH HELD		**10 567**	**(1 121 453)**	**(1 121 453)**	**26 150**	**(48 202)**	**(560 727)**			**(1 121 453)**
Cash/cash equivalents at beginning:		(21 364)	(23 720)	(23 720)	(83 867)	(9 905)	(23 720)			(9 905)
Cash/cash equivalents at month/year end:		(10 797)	(1 145 173)	(1 145 173)	(57 717)	(58 107)	(584 447)			(1 131 358)

10. Councillor and board member allowances and employee benefits

REPORT ON STAFF BENEFITS: Staff costs analysis for the month (MFMA Section 66)

Summary of Section 66 of the MFMA - Salaries and Wages (Staff Benefits)

DESCRIPTION	Budget 2024/2025	Actual 31-Dec-24	YTD 31-Dec-24	% Exp
EMPLOYEE RELATED COST				
SENIOR MANAGEMENT				
SM - SALARIES ALLOW AND SERV BENEFITS				
MM - SALARIES ALLOW AND SERV BENEFITS				
SM MM: SAL & ALL - BASIC SALARY	1,040,930.00	72,887.00	376,288.90	**36.15**
SM MM: SAL & ALL - PERFORM BASED BONUS	149,275.00	-	-	-
SM MM: ALLOW - CELLULAR & TELEPHONE	33,201.00	3,000.00	18,000.00	**54.22**
SM MM: ALLOW - HOUSING BENEFITS	-	-	-	-
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	265,810.00	20,833.33	118,372.08	**44.53**
SM MM: SRB - LONG SERVICE	-	-	-	-
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	**1,489,216.00**	**96,720.33**	**512,660.98**	**34.42**
CFO - SALARIES ALLOW AND SERV BENEFITS				
SM CFO: SAL & ALL - BASIC SALARY	900,793.00	-	-	-
SM CFO: SAL & ALL - PERFORM BASED BONUS	54,908.00	-	-	-
SM CFO: ALLOW - CELLULAR & TELEPHONE	6,640.00	-	-	-
SM CFO: ALLOW - HOUSING BENEFITS	-	-	-	-
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	55,335.00	-	-	-
SM CFO: SRB - ENTERTAINMENT	15,735.00	-	-	-
SM CFO: SRB - ACTING & POST RELATE ALLOW				

SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	**1,033,411.00**	**0.00**	**0.00**	**0.00**
D01 - SALARIES ALLOW AND SERV BENEFITS				
SM D01: SAL & ALL - BASIC SALARY	947,376.00	-	39,343.88	4.15
SM D01: SAL & ALL - PERFORM BASED BONUS	55,013.00	-	-	-
SM D01: ALLOW - CELLULAR & TELEPHONE	9,960.00	-	-	-
SM D01: ALLOW - HOUSING BENEFITS	-	-	-	-
SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	159,473.00	16,909.08	41,475.44	26.00
SM D01: SRB - ENTERTAINMENT	5,245.00	-	-	-
SM D01: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DTS - SAL ALLOW & SERV BENEF	**1,177,067.00**	**16,909.08**	**80,819.32**	**6.87**
DO2 - SALARIES ALLOW AND SERV BENEFITS				
SM D02: SAL & ALL - BASIC SALARY	818,367.00	67,923.00	396,689.25	40.17
SM D02: SAL & ALL - PERFORM BASED BONUS	220,485.00	-	-	-
SM D02: ALLOW - CELLULAR & TELEPHONE	18,528.00	1,000.00	6,000.00	26.98
SM D02: ALLOW - HOUSING BENEFITS	103,811.00	-	-	-
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	555,884.00	45,104.95	263,396.85	39.26
SM D02: ALLOW - ACCOM TRAVEL & INCIDENT.	-	-	-	
SM D02: SRB - ENTERTAINMENT	10,490.00	-		0.00
SM D02: SRB - ACTING & POST RELATE ALLOW				
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	**1,727,565.00**	**114,027.95**	**666,086.10**	**38.56**
DO3 - SALARIES ALLOW AND SERV BENEFITS				
SM D03: SAL & ALL - BASIC SALARY	895,759.00	-	-	-
SM D03: SAL & ALL - PERFORM BASED BONUS	53,714.00	-	-	-
SM D03: ALLOW - CELLULAR & TELEPHONE	5,412.00	-	-	-
SM D03: ALLOW - HOUSING BENEFITS	175,238.00	-	-	-
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	99,517.00	-	-	-

SM D03: SRB - ENTERTAINMENT	-	-	-	-
SM D03: SRB - ACTING & POST RELATE ALLOW	-	-	-	-
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	**1,229,640.00**	**0.00**	**0.00**	**0.00**
DO4 - SALARIES ALLOW AND SERV BENEFITS				
SM D04: SAL & ALL - BASIC SALARY	892,060.00	-	-	-
SM D04: SAL & ALL - PERFORM BASED BONUS	8,178.00	-	-	-
SM D04: ALLOW - CELLULAR & TELEPHONE	8,559.00	-	-	-
SM D04: ALLOW - HOUSING BENEFITS	81,852.00	-	-	-
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	60,816.00	-	-	-
SM D04: SRB - ENTERTAINMENT	-	-	-	-
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	**1,051,465.00**			
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	**7,708,364.00**	**227,657.36**	**1,259,566.40**	**16.34**
SM - SOCIAL CONTRIBUTIONS				
MM - SOCIAL CONTRIBUTIONS				
SM MM: SOC CONTR: MEDICAL	68,736.00	-	-	-
SM MM: SOC CONTR: PENSION FUNDS	116,203.00	13,119.69	67,731.99	46.99
SM MM: SOC CONTR: UIF	2,422.00	177.12	1,062.72	36.56
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	**187,361.00**	**13,296.81**	**68,794.71**	**36.72**
CFO - SOCIAL CONTRIBUTIONS				
SM CFO: SOC CONTR: GROUP LIFE INSURANCE				
SM CFO: SOC CONTR: MEDICAL	66,431.00	-	-	-
SM CFO: SOC CONTR: PENSION FUNDS	132,807.00	-	-	-
SM CFO: SOC CONTR: UIF	2,459.00	-	-	-
SM CFO: SOC CONTR: BARGAINING COUNCIL				
SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS	**201,697.00**	**0.00**	**0.00**	**0.00**
D01 - SOCIAL CONTRIBUTIONS				
SM D01: SOC CONTR: GROUP LIFE INSURANCE				
SM D01: SOC CONTR: MEDICAL	69,820.00	-	-	-

SM D01: SOC CONTR: PENSION FUNDS	144,119.00	9,453.70	18,605.40	6.35
SM D01: SOC CONTR: UIF	2,461.00	177.12	354.24	7.19
SM D01: SOC CONTR: BARGAINING COUNCIL	-	-	-	-
SUB TOTAL: DTS - SOCIAL CONTRIBUTIONS	**216,400.00**	**9,630.82**	**18,959.64**	**8.76**
D02 - SOCIAL CONTRIBUTIONS				
SM D02: SOC CONTR: GROUP LIFE INSURANCE				
SM D02: SOC CONTR: MEDICAL	37,057.00	-	-	-
SM D02: SOC CONTR: PENSION FUNDS	55,936.00	-	35,506.77	63.47
SM D02: SOC CONTR: UIF	2,459.00	177.12	1,062.72	36.01
SM D02: SOC CONTR: BARGAINING COUNCIL	-	-	-	-
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS	**95,452.00**	**177.12**	**36,569.49**	**38.31**
D03 - SOCIAL CONTRIBUTIONS				
SM D03: SOC CONTR: GROUP LIFE INSURANCE				
SM D03: SOC CONTR: MEDICAL	42,022.00	-	-	-
SM D03: SOC CONTR: PENSION FUNDS	-	-	-	-
SM D03: SOC CONTR: UIF	2,434.00	-	-	-
SM D03: SOC CONTR: BARGAINING COUNCIL	-	-	-	-
SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS	**44,456.00**	**0.00**	**0.00**	**0.00**
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	**745,366.00**	**23,104.75**	**124,323.84**	**16.68**
SM - POST RETIREMENT BENEFITS				
SM: PRB - MED: CURRENT SERVICE COST				
SM: PRB - MED: INTEREST COST	5,751,703.00	-	412,798.82	7.18
SM: PRB - PENS: INTEREST COST	742,998.00	-	-	-
SUB TOTAL : SM - POST RETIREMENT BENEFIT	**6,494,701.00**	**0.00**	**412,798.82**	**6.36**
SM: PST RET BEN OBL CST CAP PPE				
SUB TOTAL : SM - COST CAPITALISED TO PPE				

SUB TOTAL : SENIOR MANAGEMENT	**14,948,431.00**	**250,762.11**	**1,796,689.06**	**12.02**
MUNICIPAL STAFF				
MS - SALARIES ALLOW AND SERV BENEFITS				
MS: SAL & ALL: BASIC SALARY & WAGES	271,059,050.00	20,845,589.34	125,445,889.50	38.59
MS: SAL & ALL: PERFORMANCE BASED BONUSES	28,646.00	-	-	-
MS: ALL - CELLULAR & TELEPHONE	872,036.00	37,238.00	224,893.22	21.51
MS: HB & INC: HOUSING BENEFITS	2,013,195.00	148,288.40	874,306.43	36.06
MS: ALL - LEAVE PAY	3,075,518.00	267,160.79	1,937,472.19	54.30
MS: ALL - TRAVEL OR MOTOR VEHICLE	24,606,437.00	1,821,593.53	10,916,270.00	36.96
MS: OVERTIME - NON STRUCTURED	33,920,731.00	2,970,074.00	18,492,578.15	45.76
MS: OVERTIME - STRUCTURED	61,717.00	4,128.94	16,675.21	20.32
MS: PAYMENTS - SHIFT ADD REMUNERATIO	-	-	-	-
MS: SRB - ANNUAL BONUS	21,273,371.00	3,199,209.11	12,862,844.29	45.42
MS: SRB - LONG SERVICE AWARD	2,117,536.00	311,944.61	1,133,124.07	38.77
MS: SRB - STANDBY ALLOWANCE	4,137,422.00	366,015.44	2,351,126.53	47.97
MS: IN-KIND BENEFITS	3,371.00	-	-	-
MS: SRB - NON PENSIONABLE	1,750.00	-	-	-
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	**363,170,780.00**	**29,971,242.16**	**174,255,179.59**	**39.73**
MS - SOCIAL CONTRIBUTIONS				
MS: SOC CONTR - BARGAINING COUNCIL	145,297.00	11,680.20	71,740.07	41.33
MS: SOC CONTR - GROUP LIFE INSURANCE	1,416,399.00	84,180.22	505,615.55	29.75
MS: SOC CONTR - MEDICAL	25,515,593.00	2,295,238.52	13,902,598.04	45.49
MS: SOC CONTR - PENSION	41,812,794.00	3,703,393.04	21,746,050.96	43.15
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2,276,431.00	171,012.07	1,022,472.05	37.40
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	**71,166,514.00**	**6,265,504.05**	**37,248,476.67**	**43.53**
MS: PRB - MED: CURRENT SERVICE COST	2,092,015.00	424,575.82	1,730,021.08	82.69
MS: PRB - MED: INTEREST COST				
MS: PRB - PENS: INTEREST COST				

MS: PRB - OTHER: LEAVE GRATUITY				
SUB TOTAL : MS - POST RETIREMENT BEN	**2,092,015.00**	**424,575.82**	**1,730,021.08**	**62.40**
MS - COST CAPITALISED TO PPE				
MS: IN-KIND BENEFITS CST CAP PPE	11,324.00	13,580.65	81,536.40	600.10
SUB TOTAL : MS - COST CAPITALISED TO PPE	**11,324.00**	**13,580.65**	**81,536.40**	**600.10**
SUB TOTAL : MUNICIPAL STAFF	**436,440,633.00**	**36,674,902.68**	**213,315,213.74**	**40.47**
SUB TOTAL : EMPLOYEE RELATED COST	**451,389,064.00**	**36,925,664.79**	**215,111,902.80**	**39.47**

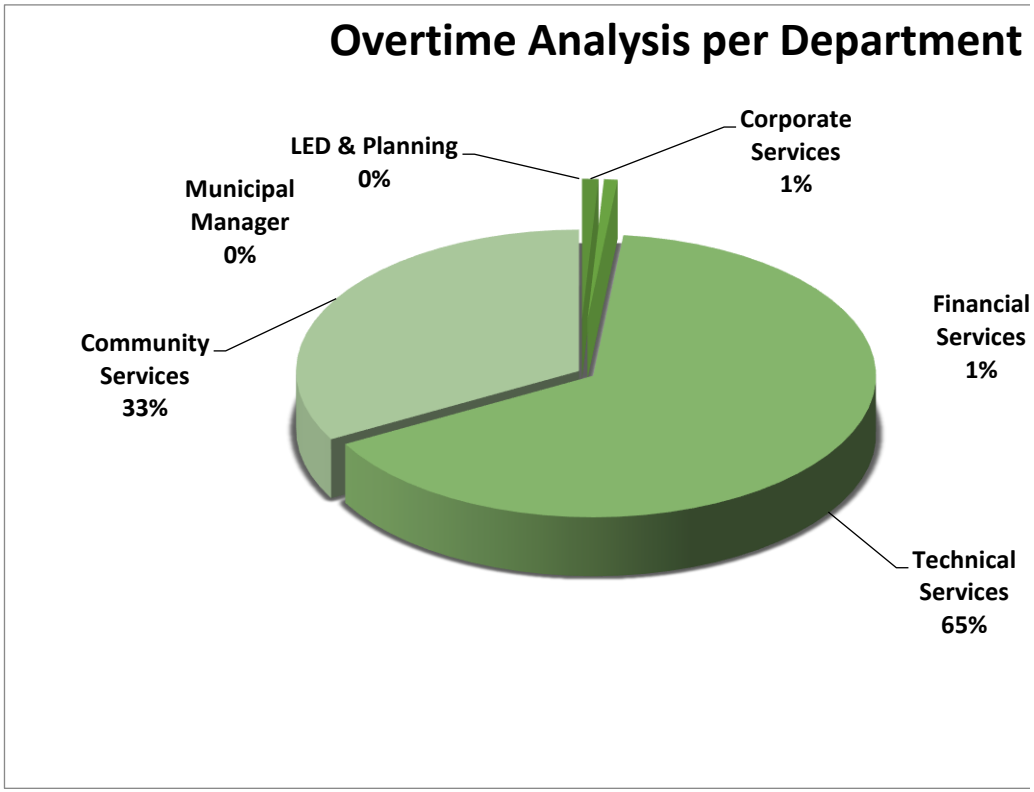
Analysis of overtime per department

	31-Oct-24		30-Nov-24		31-Dec-24	
Description	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
Municipal Manager	-	-	-	-	-	-
Corporate Services	-		38	11 935	38	26 245
Financial Services	92	28 569	85	13 417	112	21 820
Technical Services	9 787	1 867 803	11 792	2 058 939	11 190	1 834 656
Community Services	4 823	931 450	4 425	789 355	5 291	927 867
LED & Planning	21	2 720	17	3 455	-	-
Temporary	50	6 438	20	3 834	33	5 552
Total	**14 773**	**2 836 980**	**16 377**	**2 880 935**	**16 664**	**2 810 588**

The overtime needs to be administered and only real emergencies be attended to after hours, on weekends and on holidays.

Each department needs to do proper planning to manage their own budget in order to avoid unnecessary expenditure,

thus ensuring that they stay within the budget for the year, to avoid overspending.


Overtime Analysis per Department
LED & Planning
0%
Corporate
Services
1%
Municipal
Manager
0%
Financial
Services
1%
Community
Services
33%
Technical
Services
65%

FS201 Moqhaka - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 831	7 394	7 394	491	2 459	3 697	(1 238)	-33%	7 394
Pension and UIF Contributions		1 708	1 839	1 839	155	884	919	(36)	-4%	1 839
Medical Aid Contributions		737	1 194	1 194	62	384	597	(213)	-36%	1 194
Motor Vehicle Allowance		12 926	14 071	14 071	1 168	6 833	7 035	(202)	-3%	14 071
Cellphone Allowance		1 956	2 882	2 882	165	988	1 441	(453)	-31%	2 882
Housing Allowances								–		
Other benefits and allowances		93	2 198	2 198	2	14	1 099	(1 086)	-99%	2 198
Sub Total - Councillors		**22 251**	**29 578**	**29 578**	**2 043**	**11 562**	**14 789**	**(3 227)**	**-22%**	**29 578**
% increase	4		**32,9%**	**32,9%**						**32,9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 333	5 495	5 495	141	812	2 748	(1 935)	-70%	5 495
Pension and UIF Contributions		125	461	461	23	124	231	(106)	-46%	461
Medical Aid Contributions		–	284	284	–	–	142	(142)	-100%	284
Overtime								–		
Performance Bonus		92	542	542	–	–	271	(271)	-100%	542
Motor Vehicle Allowance		718	1 197	1 197	83	423	598	(175)	-29%	1 197
Cellphone Allowance		48	82	82	4	24	41	(17)	-42%	82
Housing Allowances		–	361	361	–	–	180	(180)	-100%	361
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave								–		
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	15 702	6 495	6 495	–	413	3 247	(2 835)	-87%	6 495
Entertainment		36	31	31	–	–	16	(16)	-100%	31
Scarcity								–		
Acting and post related allowance								–		
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**18 052**	**14 948**	**14 948**	**251**	**1 797**	**7 474**	**(5 678)**	**-76%**	**14 948**
% increase	4		**-17,2%**	**-17,2%**						**-17,2%**
Other Municipal Staff										
Basic Salaries and Wages		229 995	271 059	271 059	20 846	125 446	135 530	(10 084)	-7%	271 059
Pension and UIF Contributions		42 300	45 506	45 506	3 959	23 274	22 753	521	2%	45 506
Medical Aid Contributions		25 041	25 516	25 516	2 295	13 903	12 758	1 145	9%	25 516
Overtime		40 338	33 932	33 982	2 974	18 509	16 973	1 536	9%	33 982
Performance Bonus		18 206	21 302	21 302	3 199	12 863	10 651	2 212	21%	21 302
Motor Vehicle Allowance		21 518	24 606	24 606	1 822	10 916	12 303	(1 387)	-11%	24 606
Cellphone Allowance		496	872	872	37	225	436	(211)	-48%	872
Housing Allowances		1 560	2 013	2 013	148	874	1 007	(132)	-13%	2 013
Other benefits and allowances		3 971	4 284	4 284	378	2 423	2 142	280	13%	4 284
Payments in lieu of leave		7 051	3 076	3 076	267	1 937	1 538	400	26%	3 076
Long service awards		924	2 118	2 118	312	1 133	1 059	74	7%	2 118
Post-retirement benefit obligations	2	–	2 092	2 092	425	1 730	1 046	684	65%	2 092
Entertainment								–		
Scarcity								–		
Acting and post related allowance								–		
In kind benefits		–	3	3	–	–	2	(2)	-100%	3
Sub Total - Other Municipal Staff		**391 400**	**436 379**	**436 429**	**36 661**	**213 234**	**218 198**	**(4 965)**	**-2%**	**436 429**
% increase	4		**11,5%**	**11,5%**						**11,5%**
Total Parent Municipality		**431 704**	**480 905**	**480 955**	**38 955**	**226 592**	**240 462**	**(13 869)**	**-6%**	**480 955**

The BTO office recommended the following precautionary measures.

- The monitoring of daily tasks/assignments. This means that work that can be done during normal working hours should be monitored closely. Ideally, put emphasis on performance and especially the quality of work done.
- Finding means to actually verify work performed, even if this means that for the first few questionable overtime work that managers/supervisors actually go out to the site, if possible. Using the vehicle tracking reports to ascertain the timespan at a particular site.
- Making sure that the hours claimed are legitimate and is consistent and correlates to the normal estimated time to complete a job of a similar nature.
- Request a detailed description of the nature of work done and insist on the exact site where work was performed being specified.
- Ensure that managers remain vigilant, and question hours claimed and not just sign Overtime forms. We believe that this will make workers more aware that they cannot just claim hours like they did in the past.
- Stopping planned Overtime, unless it is to avoid major shutdowns or service interruptions.
- The adherence to the Overtime Policy stipulations, is imperative to address the issues on overtime.

Listed below are the challenges with regard to Overtime which was identified during the 2024/25 MTREF.

- Ensuring accountability across all directorates and ensuring that Executive directors, Line Managers and Supervisors take full responsibility.
- Identify and investigate possible abuse and alleged fraudulent allegations and taking disciplinary action, where applicable.
- Ensuring the compliance and adherence to applicable laws and regulations and internal policies.
- Approval of Overtime prior to it being incurred.
- Inability to manage overtime proactively.
- Curbing / Limiting / Curtailing expenditure on Overtime.
- Monitoring expenditure on Overtime.
- Utilizing the available workforce optimally.
- Implementing an alternative method of compensation.
- Addressing the immediate infrastructure maintenance requirements, specifically addressing preventative maintenance.
- Improve both the personal productivity of individual employees and the overall productivity of departments and the entire municipal system.

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

Material variances pertaining to financial performance are primarily addressed in the Executive summary under Sections 4.1 to 4.3 or emphasised elsewhere in this Monthly Budget Statement. Any other material variances to the SDBIP will be included in the quarterly Section 52 (d) report for the period ending 31 December 2024.

12. Capital programme performance

FS 201							
MOQHAKA LOCAL MUNICIPALITY							
MIG GRANT REGISTER							
					Receipts	**Expenditure**	
Name of grant: MIG							
Details	Projects Descriptions	Cheque Ref.	Invoice Date	Vote where expenditure is captured	Funds Received	Expenditure (incl Vat)	Balance
Dec-24							
Opening Balance							**6 503 255,62**
Funds Received		Deposit	06-12-2024	**35217610220ZZZZZZZWM**	**8 292 000,00**		
Expenditure							
R/FS/19922/23/25	Maokeng/Brentpark: Construction of 1.316km paved road and storm water at Canon Street (MIS:458296)		04-12-2024			564 061,95	
R/FS/19924/23/25	Maokeng: Gelukwaarts - Upgrading of Masione and Stiloane Street (0.796km) to a paved road (MIS:478759)		10-12-2024			712 202,37	
R/FS/19442/23/25	Maokeng/Constantia: Construction of 0.51km paved road and storm water at Messi Street (MIS:4588272)		29-11-2024			586 762,30	
W/FS19851/23/25	Maokeng/Brentpark: Construction of 1.5ml steel Reservoir, 0.5ml Elevated Steel Tank and Pumpstation		01-12-2024			32 625,50	
W/FS19851/23/25	Maokeng/Brentpark: Construction of 1.5ml steel Reservoir, 0.5ml Elevated Steel Tank and Pumpstation		04-12-2024			92 153,01	
S/FS/20039/23/26	Maokeng (Constantia): Upgrading of the sewer pump station		10-12-2024			450 372,49	
R/FS20640/25/26	Maokeng (Seeisoville): Construction of 1,005km paved road at Makobe Street (MIS:498505)		10-12-2024			516 651,56	
PMU	O Garegae - IMESA Conference - 6-8/11/2024 Cape Town		18-10-2024			9 800,00	
PMU	O Garegae - IMESA Conference - 6-8/11/2024 Cape Town		21-11-2024			23 956,80	
PMU	CP Botha - MIG Quarterly Meeting - 22-11-2024		22-11-2024			2 541,92	
PMU	SJ Modise - MIG Quarterly meeting - 22-11-2024		22-11-2024			2 541,92	
PMU	SJ Modise - Padlock		10-12-2024			427,39	
Closing balance					**8 292 000,00**	**2 994 097,21**	**11 801 158,41**

Implementation of projects is normally delayed due to the finalization of procurement processes. Payment certificates are settled once work is completed. Capex for the first quarter is normally slow for this reason, in that commencement of procurement processes is not aligned to the budget approval and specifications are not done early so that it can be advertised timeously.

13. Other Supporting Documentation

ESKOM = DEC 2024

Audit Trail

Batch Transfer

Mon, Dec 9, 2024 at 03:34:05 PM

Group **19058 - MOQHAKA LOCAL MUNICIPALITY**
Operator **010 - PAULA DARINA DU PLESSIS**
Batch Name & Description **90043174 90043174**
Status **Finally Approved**

Batch Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator	10	21			31
Operator Name	PAULA DARINA DU PLESSIS	IRENE MOKHESENG			RYAN D BUYS
Approval Level					
Date	2024/12/09	2024/12/09			2024/12/09
Time	11:34:13	12:34:54			14:20:13
Roll-over Date					

Batch Details

Batch Entry Number 1

From Account	334536 MOQHAKA LOCAL MUNICIPALITY - 0000004053274876		
Description	90043174	Frequency	Adhoc
Beneficiary Code			
To Account	223626 ESKOM 9345061750 - 0000055070067316		
Description	MOQHAKA MUNICIPALITY	Mandate	
Date	2024/12/09	Amount	30,000,000.00
Roll-over date			
Transaction Number	248851	Transaction Status	S
Immediate Interbank Payment	No		

- There has been a payment to ESKOM amounting to **R30 000 000.00** for the month of December 2024.

14. Conclusion

This report meets the MFMA requirement for the Executive Mayor to receive the Section 71 'Monthly Budget Statement' within 10 working days after the end of the month.

Communication

In compliance to legislative requirements (Section 71 of the MFMA), this document is provided to all stakeholders by placing it on the municipal website: www.moqhaka.gov.za

MFMA S71 statement hereby explicitly advise as part of the MFMA Circular 124: Condition 6.9 reporting, risk associated and mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget

1. These are the risks associated with the implementation of the municipality's Budget Funding Plan and / or Funded Budget

The following are the budget and other financial issues:

- Water and Electricity losses
- Collection on arrear debtors and liquidity of the Municipality
- The municipality not meeting the average daily cash collection target
- Defaulting on the high months and partial payments to ESKOM
- Non-compliance to MFMA Circular 124 Municipal Debt Relief and prescribed conditions
- Notice of disconnection from ESKOM
- Risk of forfeiting our NERSA license and the serious implications this will have on the operations of the municipality
- Insufficient cash to pay salaries and creditors for goods and services rendered
- Stopping of conditional capital grants.

- Disapproval of rollover requests
- The billed income of electricity and water is in rand values are below the budgeted amounts which puts additional pressure on the budget and cash flow.
- The municipality is facing a huge financial crisis. If drastic measures are not taken immediately because the cash flow is on the verge of collapsing.

- Issues pertaining to Employee related costs, Overtime expenditure, Contract appointments and EPWP Expenditure

15. Annexure A: C-schedules

FS201 Moqhaka - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	88 207	90 509	90 509	7 845	46 839	45 254	1 584	4%	90 509
Service charges	680 651	867 189	867 189	61 097	335 620	433 594	(97 975)	-23%	867 189
Investment revenue	34	30	30	14	39	15	24	159%	30
Transfers and subsidies - Operational	314 054	311 514	311 514	75 637	200 040	155 757	44 283	0	311 514
Other own revenue	131 648	76 386	76 386	10 577	55 990	38 193	17 797	47%	–
Total Revenue (excluding capital transfers and contributions)	**1 214 593**	**1 345 628**	**1 345 628**	**155 170**	**638 528**	**672 814**	**(34 286)**	**-5%**	**1 345 628**
Employee costs	409 580	451 339	451 389	36 926	215 112	225 678	(10 567)	-5%	451 389
Remuneration of Councillors	22 251	29 578	29 578	2 043	11 562	14 789	(3 227)	-22%	29 578
Depreciation and amortisation	121 050	9 870	9 870	–	–	4 935	(4 935)	-100%	9 870
Interest	6 029	8 698	8 698	550	3 300	4 349	(1 049)	-24%	8 698
Inventory consumed and bulk purchases	433 439	448 663	448 768	1 710	21 179	224 347	(203 168)	-91%	448 768
Transfers and subsidies	84	1 049	1 049	23	53	525	(471)	-90%	1 049
Other expenditure	445 128	361 269	361 054	22 540	122 751	180 593	(57 842)	-32%	361 054
Total Expenditure	**1 437 562**	**1 310 466**	**1 310 406**	**63 791**	**373 958**	**655 217**	**(281 259)**	**-43%**	**1 310 406**
Surplus/(Deficit)	**(222 968)**	**35 162**	**35 222**	**91 379**	**264 570**	**17 597**	**246 973**	**1404%**	**35 222**
Transfers and subsidies - capital (monetary allocations)	51 220	64 627	64 627	19 739	26 782	32 313	(5 532)	-17%	64 627
Transfers and subsidies - capital (in-kind)	7	1 237	1 237	–	–	618	(618)	-100%	1 237
Surplus/(Deficit) after capital transfers & contributions	**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**477%**	**101 086**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**477%**	**101 086**
Capital expenditure & funds sources									
Capital expenditure	**5 630**	**98 591**	**98 377**	**7 982**	**40 186**	**49 247**	**(9 061)**	**-18%**	**98 377**
Capital transfers recognised	26	64 627	64 627	6 417	34 884	32 314	2 570	8%	64 627
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**5 604**	**33 964**	**33 750**	**1 565**	**5 302**	**16 933**	**(11 631)**	**-69%**	**33 750**
Total sources of capital funds	**5 630**	**98 591**	**98 377**	**7 982**	**40 186**	**49 247**	**(9 061)**	**-18%**	**98 377**
Financial position									
Total current assets	687 941	448 185	448 185		881 152				448 185
Total non current assets	2 000 694	2 983 725	2 983 511		2 042 001				2 983 511
Total current liabilities	1 504 976	516 230	516 230		1 448 143				516 230
Total non current liabilities	147 268	70 369	70 369		147 268				70 369
Community wealth/Equity	**1 716 181**	**2 849 645**	**2 849 645**		**1 328 871**				**2 849 645**
Cash flows									
Net cash from (used) operating	(9 267)	(674 222)	(674 222)	34 349	(6 059)	(337 111)	(331 052)	98%	(674 222)
Net cash from (used) investing	19 972	(98 868)	(98 868)	(7 982)	(40 576)	(49 434)	(8 858)	18%	(98 868)
Net cash from (used) financing	(137)	(348 363)	(348 363)	(217)	(1 566)	(174 182)	(172 615)	99%	(348 363)
Cash/cash equivalents at the month/year end	**(10 797)**	**(1 145 173)**	**(1 145 173)**	**(57 717)**	**(58 107)**	**(584 447)**	**(526 339)**	**90%**	**(1 131 358)**
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

FS201 Moqhaka - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**421 969**	**307 563**	**307 563**	**86 202**	**258 895**	**153 782**	105 113	68%	**307 563**
Executive and council		307 242	204 456	204 456	75 329	202 784	102 228	100 556	98%	204 456
Finance and administration		114 726	103 108	103 108	10 873	56 111	51 554	4 558	9%	103 108
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 971**	**26 947**	**26 947**	**940**	**6 532**	**13 474**	(6 942)	-52%	**26 947**
Community and social services		1 850	3 573	3 573	128	852	1 786	(934)	-52%	3 573
Sport and recreation		2 893	5 232	5 232	403	1 064	2 616	(1 552)	-59%	5 232
Public safety		2 849	4 905	4 905	25	740	2 453	(1 713)	-70%	4 905
Housing		6 379	13 237	13 237	384	3 876	6 619	(2 743)	-41%	13 237
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**48 147**	**48 603**	**48 603**	**19 105**	**27 062**	**24 301**	2 761	11%	**48 603**
Planning and development		2 269	1 729	1 729	163	969	865	104	12%	1 729
Road transport		45 878	46 763	46 763	18 942	26 093	23 381	2 712	12%	46 763
Environmental protection		–	110	110	–	–	55	(55)	-100%	110
Trading services		**781 733**	**1 028 379**	**1 028 379**	**68 662**	**372 821**	**514 189**	**(141 368)**	-27%	**1 028 379**
Energy sources		404 111	584 727	584 727	38 275	192 591	292 363	(99 772)	-34%	584 727
Water management		212 197	265 446	265 446	17 855	104 974	132 723	(27 749)	-21%	265 446
Waste water management		108 812	103 334	103 334	7 342	43 999	51 667	(7 668)	-15%	103 334
Waste management		56 613	74 873	74 873	5 189	31 257	37 436	(6 179)	-17%	74 873
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**1 265 820**	**1 411 492**	**1 411 492**	**174 909**	**665 310**	**705 746**	**(40 436)**	**-6%**	**1 411 492**
Expenditure - Functional										
Governance and administration		**365 531**	**327 192**	**327 132**	**27 682**	**147 068**	**163 578**	(16 510)	-10%	**327 132**
Executive and council		130 579	107 648	107 648	10 408	47 868	53 824	(5 957)	-11%	107 648
Finance and administration		231 006	214 976	214 916	16 961	97 217	107 469	(10 252)	-10%	214 916
Internal audit		3 945	4 568	4 568	314	1 984	2 284	(300)	-13%	4 568
Community and public safety		**103 864**	**125 520**	**125 520**	**9 327**	**52 899**	**62 761**	(9 862)	-16%	**125 520**
Community and social services		16 137	18 759	18 759	1 345	5 871	9 380	(3 509)	-37%	18 759
Sport and recreation		40 542	48 127	48 127	4 000	22 705	24 064	(1 359)	-6%	48 127
Public safety		39 276	49 422	49 422	3 310	20 066	24 711	(4 646)	-19%	49 422
Housing		7 910	9 212	9 212	672	4 258	4 606	(348)	-8%	9 212
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**87 217**	**72 713**	**72 713**	**3 234**	**33 331**	**36 357**	(3 026)	-8%	**72 713**
Planning and development		8 862	13 818	13 818	763	4 554	6 909	(2 356)	-34%	13 818
Road transport		75 133	54 826	54 826	2 286	27 394	27 413	(19)	0%	54 826
Environmental protection		3 222	4 069	4 069	186	1 383	2 035	(651)	-32%	4 069
Trading services		**879 852**	**781 911**	**781 911**	**23 459**	**139 992**	**390 956**	**(250 965)**	-64%	**781 911**
Energy sources		539 525	517 289	517 289	4 370	25 664	258 645	(232 981)	-90%	517 289
Water management		171 920	116 593	116 193	5 332	41 274	58 186	(16 912)	-29%	116 193
Waste water management		100 230	73 954	74 354	8 949	42 415	37 088	5 327	14%	74 354
Waste management		68 176	74 075	74 075	4 808	30 639	37 038	(6 399)	-17%	74 075
Other		**1 098**	**3 130**	**3 130**	**88**	**667**	**1 565**	**(898)**	**-57%**	**3 130**
Total Expenditure - Functional	3	**1 437 562**	**1 310 466**	**1 310 406**	**63 791**	**373 958**	**655 217**	**(281 260)**	**-43%**	**1 310 406**
Surplus/ (Deficit) for the year		**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**4,7660814**	**101 086**

FS201 Moqhaka - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Executive & Council		307 242	204 456	204 456	75 329	202 784	102 228	100 556	98,4%	204 456
Vote 02 - Municipal Manager		2 840	–	–	–	–	–	–		–
Vote 03 - Corporate Services		196	2 301	2 301	(331)	(373)	1 150	(1 523)	-132,4%	2 301
Vote 04 - Finance		111 091	100 441	100 441	11 189	56 256	50 220	6 036	12,0%	100 441
Vote 05 - Technical Services		770 998	1 000 269	1 000 269	82 415	367 657	500 135	(132 478)	-26,5%	1 000 269
Vote 06 - Community Services		61 430	83 843	83 843	5 342	32 879	41 922	(9 043)	-21,6%	83 843
Vote 07 - Local Economic Development		12 023	20 183	20 183	964	6 107	10 091	(3 985)	-39,5%	20 183
Vote 08 - .		–	–	–	–	–	–	–		–
Vote 09 - .		–	–	–	–	–	–	–		–
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 265 820**	**1 411 492**	**1 411 492**	**174 909**	**665 310**	**705 746**	**(40 436)**	**-5,7%**	**1 411 492**
Expenditure by Vote	1									
Vote 01 - Executive & Council		102 817	99 504	99 504	9 814	44 836	49 753	(4 917)	-9,9%	99 504
Vote 02 - Municipal Manager		22 600	28 093	28 093	2 010	11 589	14 047	(2 458)	-17,5%	28 093
Vote 03 - Corporate Services		61 986	60 329	60 269	5 142	23 717	30 145	(6 428)	-21,3%	60 269
Vote 04 - Finance		72 264	69 950	69 950	4 683	32 224	34 976	(2 752)	-7,9%	69 950
Vote 05 - Technical Services		902 783	773 445	773 445	22 187	144 700	386 723	(242 023)	-62,6%	773 445
Vote 06 - Community Services		243 247	233 399	233 399	17 008	99 670	116 701	(17 030)	-14,6%	233 399
Vote 07 - Local Economic Development		31 864	45 745	45 745	2 948	17 222	22 873	(5 651)	-24,7%	45 745
Vote 08 - .		–	–	–	–	–	–	–		–
Vote 09 - .		–	–	–	–	–	–	–		–
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 437 562**	**1 310 466**	**1 310 406**	**63 791**	**373 958**	**655 217**	**(281 259)**	**-42,9%**	**1 310 406**
Surplus/ (Deficit) for the year	2	**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**476,6%**	**101 086**

FS201 Moqhaka - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		394 583	553 019	553 019	37 531	189 489	276 509	(87 020)	-31%	553 019
Service charges - Water		173 153	195 587	195 587	13 319	84 159	97 794	(13 635)	-14%	195 587
Service charges - Waste Water Management		65 954	70 019	70 019	6 008	36 253	35 009	1 244	4%	70 019
Service charges - Waste management		46 961	48 564	48 564	4 239	25 718	24 282	1 436	6%	48 564
Sale of Goods and Rendering of Services		6 220	10 265	10 265	314	2 865	5 133	(2 267)	-44%	10 265
Agency services								–		
Interest								–		
Interest earned from Receivables		69 946	34 557	34 557	6 678	37 256	17 278	19 977	116%	34 557
Interest from Current and Non Current Assets		34	30	30	14	39	15	24	159%	30
Dividends		3 637	1 736	1 736	1 989	2 298	868	1 430	165%	1 736
Rent on Land								–		
Rental from Fixed Assets		6 593	8 535	8 535	764	3 227	4 267	(1 041)	-24%	8 535
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 027	12 324	12 324	(238)	4 643	6 162	(1 519)	-25%	12 324
Non-Exchange Revenue								–		
Property rates		88 207	90 509	90 509	7 845	46 839	45 254	1 584	4%	90 509
Surcharges and Taxes								–		
Fines, penalties and forfeits		6 569	5 309	5 309	198	619	2 654	(2 036)	-77%	5 309
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		314 054	311 514	311 514	75 637	200 040	155 757	44 283	28%	311 514
Interest		7 761	2 982	2 982	798	4 639	1 491	3 148	211%	2 982
Fuel Levy								–		
Operational Revenue		839	678	678	74	444	339	105	31%	678
Gains on disposal of Assets		25 992	–	–	–	–	–	–		–
Other Gains		65	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1 214 593**	**1 345 628**	**1 345 628**	**155 170**	**638 528**	**672 814**	**(34 286)**	**-5%**	**1 345 628**
Expenditure By Type										
Employee related costs		409 580	451 339	451 389	36 926	215 112	225 678	(10 567)	-5%	451 389
Remuneration of councillors		22 251	29 578	29 578	2 043	11 562	14 789	(3 227)	-22%	29 578
Bulk purchases - electricity		418 560	427 440	427 440	920	5 259	213 720	(208 461)	-98%	427 440
Inventory consumed		14 879	21 223	21 328	790	15 920	10 627	5 293	50%	21 328
Debt impairment		–	58 783	58 783	–	78	29 391	(29 313)	-100%	58 783
Depreciation and amortisation		121 050	9 870	9 870	–	–	4 935	(4 935)	-100%	9 870
Interest		6 029	8 698	8 698	550	3 300	4 349	(1 049)	-24%	8 698
Contracted services		135 341	158 841	158 591	9 764	55 894	79 371	(23 477)	-30%	158 591
Transfers and subsidies		84	1 049	1 049	23	53	525	(471)	-90%	1 049
Irrecoverable debts written off		176 661	1 486	1 486	307	1 870	743	1 128	152%	1 486
Operational costs		117 817	142 099	142 134	12 469	64 908	71 057	(6 149)	-9%	142 134
Losses on Disposal of Assets		15 203	60	60	–	–	30	(30)	-100%	60
Other Losses		106	–	–	–	–	–	–		–
Total Expenditure		**1 437 562**	**1 310 466**	**1 310 406**	**63 791**	**373 958**	**655 217**	**(281 259)**	**-43%**	**1 310 406**
Surplus/(Deficit)		**(222 968)**	**35 162**	**35 222**	**91 379**	**264 570**	**17 597**	**246 973**	**0**	**35 222**
Transfers and subsidies - capital (monetary allocations)		51 220	64 627	64 627	19 739	26 782	32 313	(5 532)	**(0)**	64 627
Transfers and subsidies - capital (in-kind)		7	1 237	1 237	–	–	618	(618)	**(0)**	1 237
Surplus/(Deficit) after capital transfers & contributions		**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**0**	**101 086**
Income Tax								–		
Surplus/(Deficit) after income tax		**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**0**	**101 086**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	240 823	0	**101 086**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**(171 741)**	**101 026**	**101 086**	**111 118**	**291 352**	**50 529**	**240 823**	**0**	**101 086**

FS201 Moqhaka - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		(9 905)	2 783	2 783	2 953	2 783
Trade and other receivables from exchange transactions		525 811	236 799	236 799	647 846	236 799
Receivables from non-exchange transactions		53 531	41 960	41 960	64 338	41 960
Current portion of non-current receivables						
Inventory		87 485	100 984	100 984	91 708	100 984
VAT		904	34 445	34 445	18 519	34 445
Other current assets		30 115	31 215	31 215	55 788	31 215
Total current assets		**687 941**	**448 185**	**448 185**	**881 152**	**448 185**
Non current assets						
Investments		390	277	277	390	277
Investment property		122 442	195 597	195 597	122 442	195 597
Property, plant and equipment		1 867 742	2 780 550	2 780 336	1 909 049	2 780 336
Biological assets						
Living and non-living resources						
Heritage assets		7 754	2 627	2 627	7 754	2 627
Intangible assets		2 365	4 674	4 674	2 365	4 674
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**2 000 694**	**2 983 725**	**2 983 511**	**2 042 001**	**2 983 511**
TOTAL ASSETS		**2 688 634**	**3 431 910**	**3 431 695**	**2 923 153**	**3 431 695**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(2 032)	(2 032)	(1 566)	(2 032)
Consumer deposits		13 550	13 734	13 734	14 828	13 734
Trade and other payables from exchange transactions		1 304 802	485 809	485 809	1 181 212	485 809
Trade and other payables from non-exchange transactions		27 032	–	–	60 630	–
Provision		162 036	68 424	68 424	162 036	68 424
VAT		(2 444)	(49 705)	(49 705)	31 003	(49 705)
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 504 976**	**516 230**	**516 230**	**1 448 143**	**516 230**
Non current liabilities						
Financial liabilities		16 202	27 823	27 823	16 202	27 823
Provision		131 066	42 547	42 547	131 066	42 547
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**147 268**	**70 369**	**70 369**	**147 268**	**70 369**
TOTAL LIABILITIES		**1 652 244**	**586 599**	**586 599**	**1 595 411**	**586 599**
NET ASSETS	2	**1 036 390**	**2 845 311**	**2 845 096**	**1 327 742**	**2 845 096**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 716 181	2 848 351	2 848 351	1 328 871	2 848 351
Reserves and funds		–	1 294	1 294	–	1 294
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 716 181**	**2 849 645**	**2 849 645**	**1 328 871**	**2 849 645**

FS201 Moqhaka - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		59 293	115 114	115 114	3 239	30 989	57 557	(26 568)	-46%	115 114
Service charges		430 886	881 165	881 165	47 825	274 251	440 583	(166 331)	-38%	881 165
Other revenue		116 019	(487 853)	(487 853)	64 411	133 726	(243 926)	377 652	-155%	(487 853)
Transfers and Subsidies - Operational		281 769	311 029	311 029	75 283	202 311	155 514	46 797	30%	311 029
Transfers and Subsidies - Capital		108 185	65 353	65 353	12 804	58 110	32 676	25 433	78%	65 353
Interest		3 293	–	–	2 184	4 414	–	4 414	#DIV/0!	–
Dividends		3 637	1 736	1 736	1 989	2 298	868	1 430	165%	1 736
Payments										
Suppliers and employees		(1 012 349)	(1 560 767)	(1 560 767)	(173 387)	(712 159)	(780 383)	(68 224)	9%	(1 560 767)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(9 267)**	**(674 222)**	**(674 222)**	**34 349**	**(6 059)**	**(337 111)**	**(331 052)**	**98%**	**(674 222)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25 992	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		(390)	(277)	(277)	–	(390)	(139)	(252)	182%	(277)
Payments										
Capital assets		(5 630)	(98 591)	(98 591)	(7 982)	(40 186)	(49 296)	(9 109)	18%	(98 591)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**19 972**	**(98 868)**	**(98 868)**	**(7 982)**	**(40 576)**	**(49 434)**	**(8 858)**	**18%**	**(98 868)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(137)	(346 331)	(346 331)	–	–	(173 166)	173 166	-100%	(346 331)
Payments										
Repayment of borrowing		–	(2 032)	(2 032)	(217)	(1 566)	(1 016)	550	-54%	(2 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(137)**	**(348 363)**	**(348 363)**	**(217)**	**(1 566)**	**(174 182)**	**(172 615)**	**99%**	**(348 363)**
NET INCREASE/ (DECREASE) IN CASH HELD		**10 567**	**(1 121 453)**	**(1 121 453)**	**26 150**	**(48 202)**	**(560 727)**			**(1 121 453)**
Cash/cash equivalents at beginning:		(21 364)	(23 720)	(23 720)	(83 867)	(9 905)	(23 720)			(9 905)
Cash/cash equivalents at month/year end:		(10 797)	(1 145 173)	(1 145 173)	(57 717)	(58 107)	(584 447)			(1 131 358)

Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Free State Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Dec'24
National Financial Year	2024/25
Demarcation Code of Municipality being assessed	FS201
District	**Fezile Dabi**
Demarcation Description	**Moqhaka**

I, name and surname of HOD _____, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	**Maintaining the Eskom and bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** - *refer condition 6.12.2*	Does not have function
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Does not have function
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note -*** *current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	

			Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
	6.4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***	2024/25 Main Adjustment MTREF
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		Note *- For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".*	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

		Note *- If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".*	
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		Note - *if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*	
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
14	6.5	**Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes

	6.6	**Electricity and water as collection tools** – has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note*** *– the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes
	6.6	***Supporting evidence****: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*	
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**	
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No

		***Note** - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.*	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following** :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? No	

24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the dema with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	**Municipality's Completeness of the revenue base –**	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***Note*** *- monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	N/a
28	6.8.2	- **For the latest ending Quarte**r -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes
	6.9	**Monitor and report on implementation –**	
29	6.9.1	**- MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes

30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note -*** *condition 6.9.2 has a typing error and must refer to 6.9.1.*	Yes
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.	
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note -*** *in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes

35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	Yes
		Note *- if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.*	
36	**6.11**	**Limitation on municipality borrowing powers -** has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		Note - *there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.*	
	6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**	
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		Note: *Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).*	

39		***Supporting evidence***: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	No
40	6.13	**Accounting Treatment -** has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note -*** *to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	No
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
		Note: *By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*	

PT: HOD/ NT / MM Name:	IS MOKGATLE
Signature of HOD/ NT/ MM:	
Date :	14 January 2025

16.2 Municipal Debt Relief Performance across the period of debt relief participation

The municipality reported using the new section 71 template for the first in July 2024 without intervention or guidance from the allocated National Treasury Advisor. There are therefore no comments nor tables or charts to attach.

16.3 The National Treasury Debt Relief Compliance Assessment

The latest National Treasury debt relief compliance certificate and non-compliance report issued to the municipality for the month of October 2024 is attached to this S71 report.

Here are the specific conditions that were not fully met in July 2024 according to the monitoring tool:

Condition 17: Restricting the water supply.
Condition 18: Restricting indigent for water and electricity.
Condition 23: No installation of smart prepaid meters.
Condition 24: Smart Meter Policy not yet adopted; and
Condition 26: National Treasury's rates reconciliation

16.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7

(Maintain a minimum average quarterly collection of property rates and services charges)

16.4.1 Monthly / Quarterly collection per ward

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Free State			
Code		District	
FS201			

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	155 867 651	106 322 748	49 544 903	68%	68%	212 776 807	152 491 692	60 285 114	72%	72%
2.Collection excl Eskom supplied areas	97 761 174	81 508 449	16 252 725	83%	83%	155 660 734	114 104 085	41 556 649	73%	73%
3.Collection: **Property Rates**	22 645 506	14 711 118	7 934 387	65%	65%	23 344 552	16 083 522	7 261 030	69%	69%
4.Total average collection: **Electricity** (Municipal supplied areas)	31 391 686	66 298 816	(34 907 130)	211%	211%	86 843 267	83 292 121	3 551 147	96%	96%
5.Total average collection: **Water**	48 841 936	11 796 765	37 045 171	24%	24%	46 368 822	21 661 428	24 707 395	47%	47%
6.Total average collection: **Wastewater**	20 326 410	7 309 020	13 017 390	36%	36%	21 108 340	16 086 840	5 021 501	76%	76%
7.Total average collection: **Refuse**	14 421 011	5 072 006	9 349 005	35%	35%	15 021 796	13 605 369	1 416 427	91%	91%
8.Total average collection: **Interest**	18 241 102	1 135 022	17 106 080	6%	0%	20 090 030	1 762 414	18 327 616	9%	9%

Collection Rate Assessment

Total Aggregate Collection	5.November - Reporting for October in November			6.December - Reporting for November in December			
	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection
1.Collection for whole demarcation	45 546 566	21 907 401	68%	71 228 026	48 203 964	23 048 961	68%
2.Collection excl Eskom supplied areas	33 296 556	18 442 863	67%	50 660 191	31 640 595	20 967 303	62%
3.Collection: **Property Rates**	6 379 345	1 424 903	82%	7 763 501	3 237 712	4 525 789	42%
4.Total average collection: **Electricity** (Municipal supplied areas)	22 773 508	4 040 794	85%	27 562 742	25 690 315	1 872 426	93%
5.Total average collection: **Water**	5 531 152	8 496 320	39%	16 866 720	7 233 179	9 633 541	43%
6.Total average collection: **Wastewater**	4 609 357	2 424 225	66%	7 067 433	6 689 014	378 419	95%
7.Total average collection: **Refuse**	5 503 445	0	111%	5 113 714	5 138 614	0	100%
8. 7.Total average collection: **Interest**	749 758	5 521 159	12%	6 853 916	215 131	6 638 785	3%

Complete This Section		Quarter 2 Performance Per Ward									
		6.December									7.January
Services	Ward Name & Number	Collection for November in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing ForDecember	Rand Value of Billing not collected
Property Rates Tax	1	3 265	46 247	7%	148 535	47 327	101 208	32%	32%	49 512	49 512
Electricity		51 889	333 439	13%	536 982	201 928	335 053	38%	38%	214 811	214 811
Water		9 487	227 774	4%	708 518	114 117	594 401	16%	16%	185 853	185 853
Refuse		5 859	175 148	3%	523 400	43 590	479 810	8%	8%	174 070	174 070
Waste Water		6 707	224 699	3%	678 965	65 126	613 840	10%	10%	228 237	228 237
Interest		874	287 480	0%	809 084	16 887	792 197	2%	2%	292 013	292 013
Property Rates Tax	2	91 851	301 932	23%	1 201 286	550 426	650 860	46%	46%	409 715	409 715
Electricity		313 910	626 046	33%	2 180 660	1 337 964	842 696	61%	61%	525 902	525 902
Water		74 461	206 362	27%	718 764	196 099	522 666	27%	27%	208 411	208 411
Refuse		48 350	104 201	32%	456 323	142 411	313 913	31%	31%	128 758	128 758
Waste Water		63 046	151 027	29%	619 578	197 475	422 103	32%	32%	177 855	177 855
Interest		14 645	282 583	5%	922 581	71 810	850 771	8%	8%	270 076	270 076
Property Rates Tax	3	235 630	890 357	21%	3 378 136	2 800 327	577 809	83%	83%	1 125 303	1 125 303
Electricity		591 711	110 621	84%	2 738 583	1 840 277	898 306	67%	67%	808 967	808 967
Water		341 819	1 579 319	18%	5 923 737	1 082 899	4 840 838	18%	18%	890 609	890 609
Refuse		182 368	270 196	40%	1 262 432	832 367	430 065	66%	66%	394 128	394 128
Waste Water		249 211	300 836	45%	1 655 463	1 043 820	611 642	63%	63%	538 450	538 450
Interest		13 729	120 268	10%	396 415	46 578	349 838	12%	12%	136 490	136 490

Property Rates Tax	4	251	3 612	6%	11 589	2 475	9 114	21%	21%	3 863	3 863
Electricity		72 260	457	99%	286 911	198 163	88 748	69%	69%	84 741	84 741
Water		53 007	421 915	11%	1 337 852	135 650	1 202 202	10%	10%	481 025	481 025
Refuse		70 214	0	143%	193 816	106 154	87 663	55%	55%	66 355	66 355
Waste Water		32 063	51 587	38%	257 200	109 321	147 878	43%	43%	86 387	86 387
Interest		1 310	134 508	1%	401 405	4 739	396 666	1%	1%	138 150	138 150
Property Rates Tax	5	81	3 459	2%	10 622	2 391	8 230	23%	23%	3 541	3 541
Electricity		46 011	0	105%	129 692	114 231	15 461	88%	88%	42 833	42 833
Water		102 429	335 078	23%	928 069	267 103	660 965	29%	29%	312 604	312 604
Refuse		71 489	0	108%	190 896	106 299	84 597	56%	56%	63 996	63 996
Waste Water		34 116	50 482	40%	247 788	110 376	137 412	45%	45%	81 919	81 919
Interest		423	95 222	0%	284 023	1 448	282 575	1%	1%	97 248	97 248
Property Rates Tax	6	282	56 678	0%	172 536	57 000	115 536	33%	33%	57 788	57 788
Electricity		65 623	77 878	46%	443 000	155 313	287 687	35%	35%	107 695	107 695
Water		127 646	460 597	22%	1 513 722	375 833	1 137 889	25%	25%	553 721	553 721
Refuse		32 434	86 706	27%	342 626	110 138	232 488	32%	32%	110 794	110 794
Waste Water		77 006	75 089	51%	451 554	212 824	238 731	47%	47%	149 144	149 144
Interest		755	102 516	1%	302 551	4 244	298 307	1%	1%	105 711	105 711
Property Rates Tax	7	34 402	129 667	21%	648 750	233 010	415 740	36%	36%	259 748	259 748
Electricity		396 798	0	102%	1 280 190	1 177 989	102 201	92%	92%	317 872	317 872
Water		75 824	376 951	17%	1 215 390	218 656	996 734	18%	18%	315 015	315 015
Refuse		79 033	42 173	65%	352 077	155 091	196 986	44%	44%	115 485	115 485
Waste Water		47 062	104 884	31%	453 507	182 268	271 239	40%	40%	150 547	150 547
Interest		3 123	174 168	2%	605 249	23 197	582 052	4%	4%	222 489	222 489

Property Rates Tax	8	1 011	29 770	3%	92 344	14 515	77 829	16%	16%	30 781	30 781
Electricity		33 350	53 405	38%	277 614	141 230	136 384	51%	51%	81 903	81 903
Water		99 498	316 790	24%	1 208 377	289 227	919 150	24%	24%	412 722	412 722
Refuse		41 025	56 630	42%	283 727	148 287	135 439	52%	52%	92 967	92 967
Waste Water		87 543	35 831	71%	361 948	222 341	139 607	61%	61%	119 813	119 813
Interest		1 259	119 196	1%	355 387	5 589	349 798	2%	2%	122 483	122 483
Property Rates Tax	9	1 403	161 543	1%	488 839	96 394	392 445	20%	20%	162 946	162 946
Electricity		227 909	946	100%	814 410	347 791	466 620	43%	43%	195 766	195 766
Water		96 679	509 133	16%	1 648 971	212 889	1 436 082	13%	13%	538 302	538 302
Refuse		75 208	117 843	39%	547 972	220 784	327 188	40%	40%	176 225	176 225
Waste Water		43 184	216 836	17%	774 699	202 234	572 465	26%	26%	256 291	256 291
Interest		4 673	266 061	2%	781 642	12 919	768 723	2%	2%	273 921	273 921
Property Rates Tax	10	8 203	32 196	20%	121 197	36 521	84 676	30%	30%	40 399	40 399
Electricity		20 010	101 623	16%	352 996	55 614	297 382	16%	16%	108 863	108 863
Water		63 365	571 152	10%	1 674 578	198 101	1 476 477	12%	12%	570 750	570 750
Refuse		72 514	47 235	61%	340 027	218 203	121 824	64%	64%	118 367	118 367
Waste Water		74 429	79 265	48%	438 848	198 577	240 271	45%	45%	153 519	153 519
Interest		1 860	141 219	1%	420 567	9 037	411 530	2%	2%	159 304	159 304
Property Rates Tax	11	2 986	348 240	1%	1 053 680	347 829	705 851	33%	33%	351 004	351 004
Electricity		137 840	658 837	17%	2 594 616	1 237 096	1 357 520	48%	48%	677 626	677 626
Water		54 927	652 329	8%	3 410 101	1 716 510	1 693 590	50%	50%	1 204 732	1 204 732
Refuse		51 733	233 773	18%	868 257	276 574	591 683	32%	32%	285 851	285 851
Waste Water		87 256	399 863	18%	1 468 965	555 319	913 646	38%	38%	487 119	487 119
Interest		6 060	245 474	2%	619 201	13 142	606 059	2%	2%	253 615	253 615

Property Rates Tax	12	4 421	86 493	5%	272 742	89 624	183 118	33%	33%	90 885	90 885
Electricity		133 180	17 554	88%	468 788	252 878	215 910	54%	54%	139 372	139 372
Water		127 433	488 323	21%	1 450 364	332 344	1 118 020	23%	23%	578 893	578 893
Refuse		53 628	103 450	34%	432 368	166 956	265 412	39%	39%	139 545	139 545
Waste Water		57 422	143 593	29%	581 543	247 644	333 899	43%	43%	192 896	192 896
Interest		5 742	147 065	4%	451 442	17 294	434 148	4%	4%	155 527	155 527
Property Rates Tax	13	275 755	172 090	62%	1 296 811	1 091 491	205 319	84%	84%	437 479	437 479
Electricity		11 334 696	0	119%	31 140 185	35 676 252	(4 536 067)	115%	115%	10 241 260	10 241 260
Water		302 082	1 319 640	19%	4 064 248	1 474 767	2 589 480	36%	36%	1 312 106	1 312 106
Refuse		182 773	194 139	48%	1 095 692	609 964	485 728	56%	56%	459 100	459 100
Waste Water		314 667	262 961	54%	1 681 710	1 127 895	553 816	67%	67%	568 535	568 535
Interest		46 115	452 899	9%	1 541 080	707 890	833 191	46%	46%	652 565	652 565
Property Rates Tax	14	2 272	57 477	4%	179 388	73 029	106 359	41%	41%	59 820	59 820
Electricity		61 652	34 341	64%	317 932	209 897	108 036	66%	66%	88 123	88 123
Water		220 785	232 530	49%	1 157 521	547 850	609 671	47%	47%	447 644	447 644
Refuse		122 787	11 928	91%	387 058	1 149 927	(762 868)	297%	297%	122 787	122 787
Waste Water		92 317	80 029	54%	506 725	333 202	173 524	66%	66%	166 604	166 604
Interest		2 975	187 184	2%	557 945	56 343	501 602	10%	10%	192 583	192 583
Property Rates Tax	15	2 275	63 253	3%	196 585	50 152	146 433	26%	26%	65 528	65 528
Electricity		112 480	103 677	52%	662 360	203 158	459 202	31%	31%	206 677	206 677
Water		157 806	311 195	34%	1 310 172	452 502	857 670	35%	35%	463 481	463 481
Refuse		73 232	78 559	48%	438 652	209 115	229 537	48%	48%	141 715	141 715
Waste Water		85 481	107 043	44%	575 560	305 416	270 144	53%	53%	189 414	189 414
Interest		2 689	137 407	2%	384 681	14 975	369 706	4%	4%	143 009	143 009

Property Rates Tax	16	1 018 531	578 407	64%	4 794 019	3 828 746	965 272	80%	80%	1 583 104	1 583 104
Electricity		3 583 812	1 923 471	65%	17 668 203	16 491 125	1 177 078	93%	93%	5 600 602	5 600 602
Water		1 155 199	0	102%	3 939 398	5 095 216	(1 155 819)	129%	129%	1 445 612	1 445 612
Refuse		572 330	205 440	74%	2 297 414	1 898 612	398 802	83%	83%	758 875	758 875
Waste Water		912 754	284 031	76%	3 593 656	3 057 514	536 141	85%	85%	1 199 681	1 199 681
Interest		59 653	346 696	15%	1 253 762	486 134	767 628	39%	39%	352 271	352 271
Property Rates Tax	17	1 000 470	493 687	67%	4 477 965	3 926 606	551 359	88%	88%	1 488 252	1 488 252
Electricity		1 927 924	663 304	74%	8 150 543	6 337 655	1 812 888	78%	78%	2 406 997	2 406 997
Water		1 667 507	0	103%	4 483 892	4 439 330	44 562	99%	99%	1 279 480	1 279 480
Refuse		644 398	13 993	98%	1 972 630	1 838 273	134 357	93%	93%	650 158	650 158
Waste Water		967 400	0	104%	2 792 350	2 684 049	108 301	96%	96%	925 986	925 986
Interest		23 918	215 032	10%	670 606	133 358	537 247	20%	20%	246 221	246 221
Property Rates Tax	18	269 213	329 858	45%	1 768 298	1 225 316	542 982	69%	69%	599 839	599 839
Electricity		4 941 924	514 315	91%	16 509 270	15 567 087	942 183	94%	94%	5 371 666	5 371 666
Water		1 844 171	0	114%	3 728 885	3 252 912	475 973	87%	87%	1 256 805	1 256 805
Refuse		563 072	0	135%	1 195 765	2 461 195	(1 265 430)	206%	206%	301 669	301 669
Waste Water		388 144	146 015	73%	1 589 295	1 118 241	471 054	70%	70%	534 120	534 120
Interest		13 901	689 610	2%	1 951 132	93 642	1 857 490	5%	5%	709 516	709 516
Property Rates Tax	19	198	26 546	1%	80 232	17 790	62 443	22%	22%	26 744	26 744
Electricity		8 556	0	9709%	264	8 556	(8 291)	3238%	3238%	88	88
Water		207 479	625 545	25%	2 323 657	432 918	1 890 739	19%	19%	986 972	986 972
Refuse		366 850	0	272%	398 964	655 698	(256 734)	164%	164%	131 639	131 639
Waste Water		537 254	0	311%	519 292	1 081 007	(561 715)	208%	208%	172 573	172 573
Interest		144	713 810	0%	2 125 126	684	2 124 441	0%	0%	720 404	720 404

Property Rates Tax	20	1 389	55 126	2%	164 259	42 212	122 047	26%	26%	56 515	56 515
Electricity		1 265	13 418	9%	43 959	4 262	39 696	10%	10%	14 682	14 682
Water		28 045	486 855	5%	1 271 180	93 059	1 178 120	7%	7%	813 366	813 366
Refuse		515 272	0	320%	478 010	682 361	(204 351)	143%	143%	156 489	156 489
Waste Water		232 706	0	118%	602 933	502 621	100 312	83%	83%	201 640	201 640
Interest		5 613	539 151	1%	1 610 134	9 953	1 600 181	1%	1%	563 587	563 587
Property Rates Tax	21	66 569	172 959	28%	717 927	345 620	372 306	48%	48%	240 057	240 057
Electricity		250	909	22%	3 477	454	3 024	13%	13%	1 159	1 159
Water		131 518	1 052 044	11%	2 199 314	386 906	1 812 407	18%	18%	978 228	978 228
Refuse		231 961	67 524	77%	939 982	472 699	467 282	50%	50%	317 053	317 053
Waste Water		1 433 939	0	373%	1 217 786	1 637 339	(419 554)	134%	134%	413 616	413 616
Interest		2 243	1 093 419	0%	3 209 245	12 466	3 196 779	0%	0%	1 121 317	1 121 317
Property Rates Tax	22	217 254	486 192	31%	2 068 812	1 204 721	864 091	58%	58%	701 534	701 534
Electricity		1 627 267	0	1939%	242 632	1 733 201	(1 490 569)	714%	714%	77 199	77 199
Water		292 011	0	607%	152 113	346 536	(194 423)	228%	228%	50 781	50 781
Refuse		1 082 081	0	13693%	23 707	1 100 672	(1 076 965)	4643%	4643%	7 902	7 902
Waste Water		865 309	0	6660%	38 977	892 232	(853 256)	2289%	2289%	11 135	11 135
Interest		3 426	147 816	2%	436 770	20 085	416 685	5%	5%	153 674	153 674

16.4.2 Monthly - Restriction of Free Basic Services to Indigent Household

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - *complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly statec*

Description	Ref	As Per Debt Relief Application	Current Year - 2024/2025			2024/2025 - Monthly Monitoring					
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06
Indigent Household service targets	1										
Water : (*Include All Indigent households also in Eskom supplied areas*)											
Indigent HH's with piped water inside dwelling		12 711	12 711	–	12 711	12 757	12 670	12 696	12 733	12 764	12 798
Indigent HH's with piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–	–
Indigent HH's using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–	–
Indigent HH's with other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		12 711	12 711	–	12 711	12 757	12 670	12 696	12 733	12 764	12 798
Indigent HH's using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–	–
Indigent HH's with other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–	–
Indigent HH's with No water supply		–	–	–	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	12 711	12 711	–	12 711	12 757	12 670	12 696	12 733	12 764	12 798
Status of Water meters :											
Number of Indigent HH's with prepaid Water		–	–	–	–	–	–	–	–	–	–
Number of Indigent HH's with conventional metered Water		10 204	10 204	–	10 204	10 231	10 259	10 194	10 245	10 212	10 222
Number of Indigent HH's NOT metered currently - Water		1 538	1 538	–	1 538	1 607	1 606	1 633	1 637	1 629	1 661

Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	**11 742**	**11 742**	–	**11 742**	**11 838**	**11 865**	**11 827**	**11 882**	**11 841**	**11 883**
Status of unlimited supply of Water :											
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*		12 711	12 711	–	12 711	12 757	12 670	12 696	12 733	12 764	12 798
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		1 538	1 538	–	1 538	1 607	1 606	1 633	1 637	1 629	1 661
Total number of registered indigent households receiving unlimited supply - Water		**14 249**	**14 249**	–	**14 249**	**14 364**	**14 276**	**14 329**	**14 370**	**14 393**	**14 459**
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11	12 711	12 711	–	13 000	12 757	12 670	12 696	12 733	12 764	12 798
Energy : *(Include All Indigent households also in Eskom supplied areas)*											
Indigent HH's with Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity - prepaid (min.service level)		12 711	12 711	–	13 000	12 757	12 670	12 696	12 733	12 764	12 798
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		**12 711**	**12 711**	–	**13 000**	**12 757**	**12 670**	**12 696**	**12 733**	**12 764**	**12 798**
Indigent HH's with Electricity (< min.service level)		–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–
Indigent HH's with other energy sources		–	–	–	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	**12 711**	**12 711**	–	**13 000**	**12 757**	**12 670**	**12 696**	**12 733**	**12 764**	**12 798**
Status of Electricity meters :											
Number of Indigent HH's with prepaid Electricity		12 711	12 711	–	13 000	12 757	12 670	12 696	12 733	12 764	12 798
Number of Indigent HH's with conventional metered Electricity		–	–	–	–	–	–	–	–	–	–
Number of Indigent HH's NOT metered currently - Electricity		–	–	–	–	–	–	–	–	–	–
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	**12 711**	**12 711**	–	**13 000**	**12 757**	**12 670**	**12 696**	**12 733**	**12 764**	**12 798**

Status of unlimited supply of Electricity :											
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physically restricting Electricity to the national free basic limit of 50kwh per \household per month*		–	–	–	–	–	–	–	–	–	–
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13	–	–	–	–	–	–	–	–	–	–
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7										
Water (6 kilolitres per household per month)		12 711	12 711	–	13 000	12 757	12 670	12 696	12 733	12 764	12 798
Electricity/other energy (50kwh per household per month)		12 711	12 711	–	13 000	12 757	12 670	12 696	12 733	12 764	12 798
Cost of Free Basic Services provided to ALLHousehols in - Formal Settlements (R'000)											
Water (6 kilolitres per household per month)		182	200	–	200	196	185	225	184	187	179
Electricity/other energy (50kwh per household per month)		114	124	–	124	136	135	135	137	187	186
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–
Total cost of FBS Water and Electricity provided to ALL Households	8	**296**	**324**	**–**	**324**	**332**	**320**	**360**	**320**	**374**	**366**
Highest level of free service provided per household (ALL Households)											
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		10	10	–	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		10	10	–	10	10	10	10	10	10	10
Sanitation (Rand per household per month)		145	170	–	170	153	154	154	154	154	154
Electricity (kwh per household per month)		50	50	–	50	50	50	50	50	50	50
Refuse (average litres per week)		5	5	–	5	5	5	5	5	5	5

Revenue cost of subsidised services provided for ALL Households (R'000)	9										
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(a)	–	–	–	–	–	–	–	–	–	–
PSI Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(b)	–	–	–	–	–	–	–	–	–	–
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	15	4	4	4	4	4	4	4	4	4	4
Sanitation (in excess of free sanitation service to indigent households)	16	4	4	4	4	4	4	4	4	4	4
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		8	8	8	8	8	8	8	8	8	8

Votenumber	Description	Curr Mth Exp	Curr Mth Exp	Curr Mth Exp
		Jul	Aug	Sep
31251178950FBZZZZZHO	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	-		
31252260380FBP83ZZHO	OS: B&A PROJECT MANAGEMENT	-		
31252260600FBP83ZZHO	OS: CATERING SERVICES	-		
31252270370FBP83ZZHO	C&PS: B&A HUMAN RESOURCES	21 454.68		
31252303300FBP83ZZHO	OC: LEARNERSHIPS & INTERNSHIPS	-		
34052110010FBP83ZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	-		
34052303300FBQ83ZZHO	OC: LEARNERSHIPS & INTERNSHIPS	-		
34056470020FBD70ZZHO	COMPUTERS	-		
34056470020FBD70ZZWM	COMPUTERS	-		
34301025100F6FB5ZZHO	RESIDENTIAL PROPERTIES: DEVELOPED	-		
34301321170F6FB1ZZHO	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	-		
35321321170F1FB1ZZWM	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	-		
35321321170F2FB1ZZWM	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	-		
35321321190F1FB1ZZWM	ELEC SALES: DOMESTIC LOW: PREPAID	-		
35321321200F1FB1ZZWM	ELEC SALES: DOMESTIC HIGH HOME POWER 1	1 095.93		
35321321380F1FB1ZZWM	ELEC: AVAILABILITY CHARGES	754 018.97		
35411324020F1FB4ZZWM	WATER: SALE - CONVENTIONAL	895 724.37		
35411324070F1FB4ZZWM	WATER: AVAILABILITY CHARGES	1 602 948.85		
35441324020F5FB2ZZWM	WATER: SALE - CONVENTIONAL	-		
35511323020F1FB2ZZWM	WASTE WATER MANG: SANITATION CHARGES	1 070 961.51		
35511323060F1FB2ZZWM	WASTE WATER MANG: AVAILABILITY CHARGES	879 520.61		
36621322030F1FB3ZZWM	WASTE MANGEMENT: REFUSE REMOVAL	-		
36621322030F3FB3ZZWM	WASTE MANGEMENT: REFUSE REMOVAL	1 397 508.50		
36621322050F1FB3ZZWM	WASTE MANGEMENT: AVAILABILITY CHARGES	126 217.59		

		6 749 451.01	-	-
		7.14%	0.00%	0.00%

BUDGET 2023-2024 FBS BUDGET	DESCRIPTION	BUDGET	YTD	% USED
31251178950FBZZZZZHO	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	-R2 300 000.00	-	0.00%
31252260380FBP83ZZHO	OS: B&A PROJECT MANAGEMENT	R1 400 000.00	-	0.00%
31252260600FBP83ZZHO	OS: CATERING SERVICES	R0.00	-	-
31252270370FBP83ZZHO	C&PS: B&A HUMAN RESOURCES	R400 000.00	21 454.68	-
31252303300FBP83ZZHO	OC: LEARNERSHIPS & INTERNSHIPS	R0.00	-	-
34052110010FBP83ZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	R500 000.00	-	0.00%
34052303300FBQ83ZZHO	OC: LEARNERSHIPS & INTERNSHIPS	R0.00	-	-
34056470020FBD70ZZHO	COMPUTERS	R0.00	-	-
34056470020FBD70ZZWM	COMPUTERS	R0.00	-	-
34301025100F6FB5ZZHO	RESIDENTIAL PROPERTIES: DEVELOPED	R0.00	-	-
34301321170F6FB1ZZHO	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	R0.00	-	-

35321321170F1FB1ZZWM	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	-R359 928.00	-	-
35321321170F2FB1ZZWM	ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	R0.00	-	
35321321190F1FB1ZZWM	ELEC SALES: DOMESTIC LOW: PREPAID	R9 931 769.00	-	-
35321321200F1FB1ZZWM	ELEC SALES: DOMESTIC HIGH HOME POWER 1	R43 295.00	1 095.93	2.53%
35321321380F1FB1ZZWM	ELEC: AVAILABILITY CHARGES	R9 299 258.00	754 018.97	8.11%
35411324020F1FB4ZZWM	WATER: SALE - CONVENTIONAL	R11 155 234.00	895 724.37	8.03%
35411324070F1FB4ZZWM	WATER: AVAILABILITY CHARGES	R19 319 248.00	1 602 948.85	8.30%
35441324020F5FB2ZZWM	WATER: SALE - CONVENTIONAL	R0.00	-	-
35511323020F1FB2ZZWM	WASTE WATER MANG: SANITATION CHARGES	R14 318 301.00	1 070 961.51	7.48%
35511323060F1FB2ZZWM	WASTE WATER MANG: AVAILABILITY CHARGES	R11 564 525.00	879 520.61	7.61%
36621322030F1FB3ZZWM	WASTE MANGEMENT: REFUSE REMOVAL	R17 620 181.00	-	-
36621322030F3FB3ZZWM	WASTE MANGEMENT: REFUSE REMOVAL	R0.00	1 397 508.50	#DIV/0!
36621322050F1FB3ZZWM	WASTE MANGEMENT: AVAILABILITY CHARGES	R1 670 151.00	126 217.59	7.56%
		R94 562 034.00	R6 749 451.01	7.14%

16.5 -MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

Property Rates Reconciliation	
Province	Free State
District	Fezile Dabi
Type	
Municipal Name	Moqhaka Local Municipality
GV Period	01/07/2024 - 30/06/2028
Financial Year	2024/2025
econciliation Peri	Quarter 2

Reconciliation Overview

High Level Reconciliation

Propety Categorie	Number of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	44 917	45 550	-633	7 594 841 653	7 624 104 759	- 29 263 106.00
Industrial	352	350	2	362 374 000	360 895 000	1 479 000.00
Business and Co	1195	1208	-13	1 030 907 110	1 083 569 610	- 52 662 500.00
Agricultural	3628	3616	12	5 954 268 749	5 905 136 749	49 132 000.00
Mining	31	31	0	55 374 000	55 374 000	-
State Owned for	160	160	0	1 168 197 013	1 168 197 013	-
PSI	492	493	-1	39 327 901	38 431 901	896 000.00
PBO	280	279	1	253 141 003	253 081 003	60 000.00
Multi Use			0			-
Vacant	508	25	483	49 139 106	4 110 000	45 029 106.00
POW	5	6	-1	1 440 000	1 690 000	- 250 000.00
Municipal	139	139	0	186 489 100	186 489 100	-
Other (PT,PSP)	620	468	152	207 608 501	181 972 501	25 636 000.00
	52327	52325	2	16 903 108 136.00	16 863 051 636.00	40 056 500.00

Propety Categori	Monthly Billing				Quarterly		
Propety Categori	GV	MFS	Variance		GV	MFS	Variance
Residential	1 995 858	2 014 398	- 18 540		5 987 572.59	6 043 193.91	- 55 621.32
Industrial	530 093	498 125	31 968		1 590 278.76	1 494 375.15	95 903.61
Business and Co	1 575 614	1 614 900	- 39 286		4 726 841.91	4 844 699.01	- 117 857.10
Agricultural	972 426	963 321	9 105		2 917 278.12	2 889 962.10	27 316.02
Mining	179 504	179 504	-		538 512.06	538 512.06	-
State Owned for	2 372 428	2 372 428	-		7 117 285.32	7 117 285.32	-
PSI			-		-	-	-
PBO			-		-	-	-
Multi Use			-		-	-	-
Vacant	43 890	127 072	- 83 182		131 669.10	381 216.03	- 249 546.93
POW			-		-	-	-
Municipal			-		-	-	-
Other	85 760	77 351	8 408		257 278.68	232 053.42	25 225.26
Total	R7 755 572.18	R7 847 099.00	-R91 526.82		23 266 716.54	23 541 297.00	- 274 580.46

Prepared By	DINEO MOKOENA	Date	31/12/2024
	Contatct Details 056-216-9300		
Signature			
Reviewed By	SAMMY THELETSANE	Date	06/01/2025
	Contatct Details 056-216-9158		
Signature			

Property Rates Reconciliation

Province	Free State
District	Fezile Dabi
Type	
Municipal Name	Moqhaka Local Municipality
GV Period	01/07/2024 - 30/06/2025
Financial Year	2024/2025
Reconciliation Period	Quarter 2

Reconciliation Overview

High Level Reconciliation

Property Categories	Number of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	44 917	45 550	-633	7 595 841 653	7 624 104 759	29 263 106.00
Industrial	352	350	2	362 374 000	360 895 000	1 479 000.00
Business and Comme	1195	1208	-13	1 030 607 110	1 083 569 610	52 962 500.50
Agricultural	3628	3616	12	5 954 266 749	5 905 135 749	49 132 000.50
Mining	31	31	0	55 374 000	55 374 000	-
State Owned for Publi	160	160	0	1 168 197 013	1 168 197 013	-
PSI	492	493	-1	39 327 901	38 431 901	896 000.00
PBO	280	279	1	253 141 003	253 081 003	60 000.00
Multi Use			0			-
Vacant	508	25	483	49 139 106	4 110 000	45 029 106.00
POW	5	6	-1	1 440 000	1 690 000	250 000.00
Municipal	139	139	0	186 489 100	186 489 100	-
Other (PT,PBP)	620	468	152	207 608 501	181 672 501	25 936 000.00
	52327	52325	2	16 903 308 136.00	16 863 051 636.00	40 256 500.00

Detailed Reconciliation

Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	1 995 858	2 014 398	- 18 540	5 987 572.59	6 043 193.91	- 55 621.32
Industrial	530 093	498 125	31 968	1 590 278.76	1 494 375.15	95 903.61
Business and Comme	1 575 614	1 614 900	- 39 286	4 726 841.91	4 844 699.01	- 117 857.10
Agricultural	972 426	963 321	9 105	2 917 278.12	2 889 962.10	27 316.02
Mining	179 584	179 584	-	538 512.06	538 512.06	-
State Owned for Publi	2 372 428	2 372 428	-	7 117 285.32	7 117 285.32	-
PSI			-	-	-	-
PBO			-	-	-	-
Multi Use			-	-	-	-
Vacant	43 890	127 072	- 83 182	131 699.10	381 216.03	- 249 546.93
POW			-	-	-	-
Municipal			-	-	-	-
Other	85 769	77 351	8 408	257 278.68	232 053.42	25 225.26
Total	R7 755 572.18	R7 847 099.00	-R91 526.82	23 296 716.54	23 541 297.00	- 274 580.46

Prepared By	DINEO MOKOENA	Date	31/12/2024
Contact Details	056-216-9300		
Signature			
Reviewed By	SAMMY THELETSANE	Date	06/01/2025
Contact Details	056-216-9156		
Signature			

16.6 MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

Below is the ESKOM payment of R30 000 000.00 for the month of December 2025.

ESKOM = DEC 2024

Audit Trail

Batch Transfer

Mon, Dec 9, 2024 at 03:34:05 PM

Group	**19058 - MOQHAKA LOCAL MUNICIPALITY**
Operator	**010 - PAULA DARINA DU PLESSIS**
Batch Name & Description	**90043174 90043174**
Status	**Finally Approved**

Batch Status

	Captured	First Approver	Second Approver	Third Approver	Final Approver
Operator	**10**	**21**			**31**
Operator Name	**PAULA DARINA DU PLESSIS**	**IRENE MOKHESENG**			**RYAN D BUYS**
Approval Level					
Date	**2024/12/09**	**2024/12/09**			**2024/12/09**
Time	**11:34:13**	**12:34:54**			**14:20:13**
Roll-over Date					

Batch Details

Batch Entry Number 1

From Account	**334536 MOQHAKA LOCAL MUNICIPALITY - 0000004053274876**		
Description	**90043174**	Frequency	**Adhoc**
Beneficiary Code			
To Account	**223626 ESKOM 9345061750 - 0000055070067316**		
Description	**MOQHAKA MUNICIPALITY**	Mandate	
Date	**2024/12/09**	Amount	**30,000,000.00**
Roll-over date			
Transaction Number	**248851**	Transaction Status	**S**
Immediate Interbank Payment	**No**		

KROONSTAD

302, 9500 - Hill Str/St, 9499

STEYNSRUS

6, 9515 - Van Riebeeck Str/St

VILJOENSKROON

X 02, 9520- Deneyssen Str/St

"People's power in action"

TEL: 056 2169140 jimmy@moqhaka.gov.za

OUR REFERENCE: JIMMY MASWANGANYI /wm Ref Nr:

Quality Certificate

I, IS Mokgatle the Acting Municipal Manager of Moqhaka Local Municipality hereby certify that: -

[X] The monthly budget statement

[ ] Quarterly report on the implementation of the budget and financial affairs of the

☐ Mid-year budget and performance assessment

For the month of December 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Municipal Manager of Moghaka Local Municipality (FS201)

Signature: ……

Date : 14/01/2025