



MOHOKARE  
LOCAL MUNICIPALITY

**Monthly Budget Monitoring Report  
(Section 71 of MFMA)**

**Period ending: 31 August 2023**

## Section 71 Monthly Report – August 2023

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### **TO THE MUNICIPAL COUNCIL**

I hereby wish to submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality as at 31 August 2023.

Further to the above, Section 54(1) of the MFMA determines that the mayor must consider the Section 71 report submitted by the accounting officer and check whether the municipality's approved budget is implemented in accordance with the approved service delivery and budget implementation plan (SDBIP) and if necessary issue any appropriate instructions to the accounting officer to ensure-

- i. That the budget is implemented in accordance with the service delivery and budget implementation plan; and
- ii. That spending of funds and revenue collection proceed in accordance with the budget.



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**Cllr ZN Mgawuli**

**Honourable Mayor**

**Mohokare Local Municipality**

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## Section 71 Monthly Report – August 2023

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### **TO THE MAYOR**

In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Mohokare Local Municipality's budget reflecting the particulars as at the end of August 2023.

Section 54(1) of the Municipal Finance Management Act (MFMA) requires from the mayor of the municipality to take certain actions if needed on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

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### 1. INTRODUCTION

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Executive Mayor within 10 working days after the end of each month on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month: -

- (a) Actual revenue per revenue source;
- (b) Actual expenditure per vote;
- (c) Actual capital expenditure per vote;
- (d) Any allocations received;
- (e) Actual expenditure on allocations received;
- (f) Actual borrowings; and
- (g) Any other budget information as may be required by National and Provincial Treasury for monitoring purposes.

This report is a summary of the main budget issues arising from the monitoring process. It compares the process of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires from the Executive Mayor to consider the Section 71 report and to take appropriate action, if needed, to ensure that the approved budget is implemented in accordance with the approved SDBIP.

## Section 71 Monthly Report – August 2023

### 2. ACTUAL OPERATING REVENUE PER REVENUE SOURCE

FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 - August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		33 156	44 151	-	-	-	7 358	(7 358)	-100%	44 151
Service charges - Water		38 006	49 180	-	2 353	3 134	8 197	(5 063)	-62%	49 180
Service charges - Waste Water Management		10 410	12 613	-	1 029	2 192	2 102	90	4%	12 613
Service charges - Waste management		6 110	8 301	-	609	1 314	1 384	(69)	-5%	8 301
Sale of Goods and Rendering of Services		229	267	-	11	21	45	(24)	-54%	267
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		46	23 380	-	-	-	3 897	(3 897)	-100%	23 380
Interest from Current and Non Current Assets		230	265	-	3	3	44	(41)	-94%	265
Dividends		14	13	-	-	-	2	(2)	-100%	13
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		681	735	-	62	123	122	1	1%	735
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		171	184	-	12	23	31	(7)	-24%	184
<b>Non-Exchange Revenue</b>										
Property rates		11 438	11 662	-	925	7 801	1 944	5 857	301%	11 662
Surcharges and Taxes		-	12 720	-	-	-	2 120	(2 120)	-100%	12 720
Fines, penalties and forfeits		86	14 045	-	-	-	2 341	(2 341)	-100%	14 045
Licence and permits		0	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		85 476	96 733	-	29 701	29 701	16 122	13 579	84%	96 733
Interest		25 029	3 073	-	3 473	7 192	512	6 680	1304%	3 073
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		43	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>211 125</b>	<b>277 321</b>	<b>-</b>	<b>38 177</b>	<b>51 504</b>	<b>46 220</b>	<b>5 284</b>	<b>11%</b>	<b>277 321</b>

#### Comparison against YTD Budget

The current collection rate is at 15% as compared to previous month of 18%.

## Section 71 Monthly Report – August 2023

### 3. ACTUAL OPERATING EXPENDITURE PER VOTE

**FS163 Mohokare - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 - August**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		25 984	20 111	-	1 800	3 633	3 352	281	8.4%	20 111
Vote 2 - FINANCE		159 026	80 904	-	3 365	4 809	13 484	(8 675)	-64.3%	80 904
Vote 3 - CORPORATE SERVICES		33 746	15 264	-	4 109	5 090	2 544	2 546	100.1%	15 264
Vote 4 - COMMUNITY SERVICES		31 317	31 095	-	1 562	3 113	5 182	(2 070)	-39.9%	31 095
Vote 5 - TECHNICAL SERVICES		78 101	134 798	-	3 201	6 556	22 466	(15 910)	-70.8%	134 798
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>328 174</b>	<b>282 172</b>	<b>-</b>	<b>14 037</b>	<b>23 201</b>	<b>47 029</b>	<b>(23 828)</b>	<b>-50.7%</b>	<b>282 172</b>

#### **Comparison against YTD Budget**

The actual expenditure to date is less than the budgeted expenditure to date by 50.7% due to financial constraints we are facing as the municipality.

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### 4. ACTUAL OPERATING EXPENDITURE PER CATEGORY

FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 - August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Expenditure By Type</b>										
Employee related costs		96 844	88 588	-	7 381	14 720	14 765	(44)	0%	88 588
Remuneration of councillors		4 885	5 327	-	437	884	888	(4)	0%	5 327
Bulk purchases - electricity		35 264	42 089	-	-	-	7 015	(7 015)	-100%	42 089
Inventory consumed		1 418	15 038	-	1	1	2 506	(2 505)	-100%	15 038
Debt impairment		326	38 716	-	-	-	6 453	(6 453)	-100%	38 716
Depreciation and amortisation		33 377	23 060	-	-	-	3 843	(3 843)	-100%	23 060
Interest		16 286	19 489	-	-	-	3 248	(3 248)	-100%	19 489
Contracted services		23 478	12 951	-	4 768	4 959	2 158	2 801	130%	12 951
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		80 393	19 489	-	-	-	3 248	(3 248)	-100%	19 489
Operational costs		31 494	17 426	-	1 450	2 636	2 904	(268)	-9%	17 426
Losses on Disposal of Assets		4 399	-	-	-	-	-	-	-	-
Other Losses		10	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>328 174</b>	<b>282 172</b>	<b>-</b>	<b>14 037</b>	<b>23 201</b>	<b>47 029</b>	<b>(23 828)</b>	<b>-51%</b>	<b>282 172</b>

#### Comparison against YTD Budget

Employee related costs and Remuneration of Councilors are performing in line with the budget.

Debt impairment and Depreciation are usually calculated at the end of the financial year, so their impact to the budget will be evaluated at the end of the financial year.

Invoices for Interest, Bulk Purchases and Inventory Consumed haven't been recognised on the system for month 01 of 2023/24.



## Section 71 Monthly Report – August 2023

### 5. ACTUAL CAPITAL EXPENDITURE PER VOTE AND FUNDING SOURCE

FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 - August

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		9 123	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		309	920	-	6	6	137	(130)	-95%	920
Vote 4 - COMMUNITY SERVICES		(4 156)	932	-	-	-	155	(155)	-100%	932
Vote 5 - TECHNICAL SERVICES		26 590	48 401	-	5 069	5 069	8 087	(2 998)	-37%	48 401
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	31 836	50 153	-	5 075	5 075	8 359	(3 284)	-39%	50 153
<b>Total Capital Expenditure</b>		31 836	50 153	-	5 075	5 075	8 359	(3 284)	-39%	50 153
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		9 432	820	-	6	6	137	(130)	-95%	820
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		9 432	820	-	6	6	137	(130)	-95%	820
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(4 156)	932	-	-	-	155	(155)	-100%	932
Community and social services		(15)	-	-	-	-	-	-	-	-
Sport and recreation		(4 141)	932	-	-	-	155	(155)	-100%	932
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		336	9 183	-	1 595	1 595	1 530	64	4%	9 183
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		336	9 183	-	1 595	1 595	1 530	64	4%	9 183
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		26 224	39 218	-	3 474	3 474	6 536	(3 062)	-47%	39 218
Energy sources		1 849	-	-	-	-	-	-	-	-
Water management		14 701	19 767	-	23	23	3 264	(3 271)	-99%	19 767
Waste water management		9 674	19 451	-	3 451	3 451	3 242	209	6%	19 451
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	31 836	50 153	-	5 075	5 075	8 359	(3 284)	-39%	50 153
<b>Funded by:</b>										
National Government		27 641	48 568	-	5 046	5 046	8 095	(3 049)	-38%	48 568
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies,		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		27 641	48 568	-	5 046	5 046	8 095	(3 049)	-38%	48 568
Borrowing	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		333	1 585	-	30	30	264	(235)	-69%	1 585
<b>Total Capital Funding</b>		27 974	50 153	-	5 075	5 075	8 359	(3 284)	-39%	50 153

**Comparison against YTD Budget**

Capital Expenditure is at 39% less than budget to date. Capital projects needs to be prioritized.  
Movable assets that are funded by internally generated funds are performing at 11% of the budget to date.

## **6. ACTUAL BORROWINGS**

The municipality didn't have any borrowings for the month of August.

**7. ALLOCATIONS RECEIVED AND ACTUAL EXPENDITURE ON ALLOCATIONS RECEIVED**

Description	Total Allocation	Received to date	Spent to date	% spent for 2023/24 allocation received	% spent for 2023/24 total allocation
EPWP	-	-	111 566.68	100%	100%
FMG	3 000 000.00	3 000 000.00	1 064 331.48	35%	35%
MIG	20 707 000.00	173 000.00	158 960.05	92%	1%
WSIG	20 000 000.00	2 000 000.00	1 818 004.56	91%	9%
RBIG	8 896 000.00	1 966 000.00	-	100%	0%
INEP	-	-	-	0%	0%
	<b>52 603 000.00</b>	<b>7 139 000.00</b>	<b>3 152 862.77</b>	<b>44%</b>	<b>6%</b>

Remedial actions in terms of Grant expenditure include under more the following:

- ✓ Capital projects and expenditure needs to be prioritized;
- ✓ We need to identify risk areas where possible additional costs may be incurred;
- ✓ Needs of the community needs to be identified for service delivery which could lead to additional capital costs; and
- ✓ We need better planning of budgeting for the capital and operational expenditure of the municipality, and to limit wastages and identify unforeseen expenditure.

## 8. EMPLOYEE RELATED COST

FS163 Mohokare - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 - August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 700	3 132	-	257	524	522	2	0%	3 132
Pension and UIF Contributions		17	27	-	2	4	4	(0)	-5%	27
Medical Aid Contributions		147	86	-	7	15	14	0	2%	86
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		439	499	-	43	86	83	3	3%	499
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 582	1 583	-	128	256	264	(8)	-3%	1 583
<b>Sub Total - Councillors</b>		<b>4 885</b>	<b>5 327</b>	<b>-</b>	<b>437</b>	<b>884</b>	<b>888</b>	<b>(4)</b>	<b>0%</b>	<b>5 327</b>
<b>% Increase</b>	4		<b>9.0%</b>							<b>9.0%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3 458	2 338	-	200	400	390	10	3%	2 338
Pension and UIF Contributions		8	8	-	1	1	1	0	4%	8
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		420	319	-	36	71	53	18	34%	319
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		472	476	-	14	30	79	(49)	-62%	476
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		214	186	-	16	33	31	2	6%	186
Acting and post related allowance		603	997	-	127	254	166	88	53%	997
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 176</b>	<b>4 325</b>	<b>-</b>	<b>394</b>	<b>790</b>	<b>721</b>	<b>69</b>	<b>10%</b>	<b>4 325</b>
<b>% Increase</b>	4		<b>-16.4%</b>							<b>-16.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		46 067	52 082	-	4 310	8 615	8 680	(65)	-1%	52 082
Pension and UIF Contributions		8 583	9 692	-	790	1 584	1 515	(31)	-2%	9 692
Medical Aid Contributions		4 989	5 537	-	451	905	923	(18)	-2%	5 537
Overtime		6 189	3 813	-	431	814	636	178	28%	3 813
Performance Bonus		3 608	3 615	-	260	637	602	35	6%	3 615
Motor Vehicle Allowance		4 288	4 846	-	431	825	808	17	2%	4 846
Cellphone Allowance		89	83	-	10	18	14	4	32%	83
Housing Allowances		762	787	-	67	126	131	(5)	-4%	787
Other benefits and allowances		1 759	1 859	-	118	209	310	(101)	-33%	1 859
Payments in lieu of leave		259	449	-	38	59	75	(16)	-22%	449
Long service awards		13 785	380	-	-	-	63	(63)	-100%	380
Post-retirement benefit obligations	2	31	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 280	1 119	-	81	138	186	(49)	-26%	1 119
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>91 668</b>	<b>84 263</b>	<b>-</b>	<b>6 987</b>	<b>13 930</b>	<b>14 044</b>	<b>(114)</b>	<b>-1%</b>	<b>84 263</b>
<b>% Increase</b>	4		<b>-8.1%</b>							<b>-8.1%</b>
<b>Total Parent Municipality</b>		<b>101 730</b>	<b>93 915</b>	<b>-</b>	<b>7 819</b>	<b>15 604</b>	<b>15 652</b>	<b>(48)</b>	<b>0%</b>	<b>93 915</b>

### Discussion(s)

Remuneration of Councillors and Employee Related Costs are performing in line with budget to date. Overtime and Cellphone Allowance is spending at 28% and 32% more than the budget year to date respectively.

## 9. DEBTOR'S AGE ANALYSIS AND PAYMENT RATES

TYPE_OF_SERVICE	(30 Days)	(60 Days)	(90 Days)	(120 Days)	(150 Days)	(180 Days)	(210 Days)	230 Days+	Total
PAYMENT	97 062.75	69 898.95	92 982.44	70 518.00	52 660.93	54 877.95	105 031.13	7 191 212.83	7 734 244.98
RENT	62 648.65	56 202.86	51 870.35	49 314.28	48 716.89	46 194.92	45 936.38	2 765 882.73	3 126 767.06
PROPERTY RENTAL RATES	-	163.03	-	-	-	2 521.97	2 521.97	203 493.21	208 537.15
LEVY	121 730.40	140 683.20	133 519.47	133 423.60	133 195.18	133 121.60	133 061.20	10 441 913.85	11 370 648.50
NEW RATES	808 170.59	5 521 993.16	-	-	10 655.48	839 042.17	822 057.83	24 953 996.47	32 955 915.70
ELECTRICITY	-	-	-	-	-	-	-	3 090.17	3 090.17
WATER	3 105 916.63	3 312 012.65	3 243 449.13	3 355 870.63	3 433 204.34	4 050 146.57	3 740 013.67	204 591 493.06	228 832 106.68
ARREAR SERVICES	-	-	-	-	-	-	-	111 148.98	111 148.98
SEWERAGE	1 037 536.51	1 100 550.49	1 028 159.93	1 024 059.02	1 030 088.87	1 008 782.99	1 006 807.77	59 315 386.88	66 551 372.46
REFUSE	614 665.64	675 041.28	637 778.78	635 345.62	642 035.72	631 060.24	629 603.80	31 043 806.11	35 509 337.19
SERVICES FEES	-	-	-	-	-	-	-	38 673.29	38 673.29
MISCELLANEOUS	-	-	-	-	-	-	-	1 629.85	1 629.85
MEDICAL	1 344.00	-	-	-	-	-	-	-	1 344.00
VAT	699 539.17	771 159.03	719 594.16	727 726.52	733 574.16	811 169.59	787 451.92	42 163 371.63	47 413 586.18
DEPOSIT	4 124.88	1 599.80	-	-	799.90	821.15	-	24 935.93	32 281.66
INTEREST	3 477 881.65	3 716 896.14	3 688 488.90	3 633 470.00	3 585 109.98	3 534 650.51	3 478 986.76	70 565 151.76	95 680 635.70
<b>TOTAL</b>	<b>9 836 495.37</b>	<b>15 226 402.69</b>	<b>9 409 878.28</b>	<b>9 488 691.67</b>	<b>9 564 719.59</b>	<b>11 002 633.76</b>	<b>10 551 187.72</b>	<b>444 703 322.89</b>	<b>519 783 331.97</b>

ACCOUNT_TYPE	(30 Days)	(60 Days)	(90 Days)	(120 Days)	(150 Days)	(180 Days)	(210 Days)	230 Days+	Total
PB ORGANISATION	10 846.80	6 023.28	5 442.39	4 009.07	3 558.29	3 651.29	3 511.39	172 318.69	209 361.20
NONE	-	-	-	-	-	-	-	799.70	799.70
BUSINESS	761 372.77	5 372 149.34	443 183.53	481 211.03	498 313.28	975 165.76	897 514.33	29 304 868.38	38 733 778.42
GOVERNMENT	1 343 400.49	1 546 128.59	1 088 924.99	1 119 789.10	1 092 504.75	1 266 332.70	1 279 640.84	48 599 332.44	57 336 053.90
INDIGENTS	579 144.62	638 187.06	606 605.73	639 290.47	598 159.05	726 135.45	721 324.41	12 246 788.43	16 755 635.22
RELIGIOUS	17 543.73	14 250.22	10 721.08	11 434.44	10 303.54	13 061.90	21 901.16	345 248.43	444 464.50
RESIDENTIAL	7 124 186.96	7 649 664.20	7 255 000.56	7 232 957.56	7 361 880.68	8 018 286.66	7 627 295.59	354 033 966.82	406 303 239.03
<b>TOTAL</b>	<b>9 836 495.37</b>	<b>15 226 402.69</b>	<b>9 409 878.28</b>	<b>9 488 691.67</b>	<b>9 564 719.59</b>	<b>11 002 633.76</b>	<b>10 551 187.72</b>	<b>444 703 322.89</b>	<b>519 783 331.97</b>

### 202308

TypeOfService	Billing	TotalSettlements	PaymentRate(Billing)
PAYMENT	-	14 714.86	0%
RENT	61 283.53	7 931.11	13%
LEVY	121 730.40	1 780.92	1%
NEW RATES	812 000.46	1 122 931.75	138%
WATER	4 098 236.92	170 397.70	4%
ARREAR SERVICES	-	86.96	0%
SEWERAGE	1 029 359.65	131 777.87	13%
REFUSE	608 780.40	50 537.35	8%
MEDICAL	1 344.00	-	0%
VAT	869 678.10	52 818.11	6%
DEPOSIT	-	5 280.43	0%
INTEREST	3 472 556.29	73 448.82	2%
PAYMENT ADVANCED	-	64 551.01	100%
<b>Total</b>	<b>11 074 969.75</b>	<b>1 666 827.17</b>	<b>15</b>

The ageing shows an increase of 1% to the actual debt, due to increase on tariffs and rates billing. Payments of customers are reflected on the ageing, however, will be separated from the ageing.

## 10. CREDITORS AGE ANALYSIS

	Current	30days	60 days	90days	120+days	Total Due
Total Trade Creditors	5 584 724.48	903 833.76	2 656 997.69	0.00	131 290 571.14	140 436 127.07
Total Payroll Creditors	3 044 846.58	3 148 319.01	3 124 054.80	2 142 651.12	122 043 230.67	133 503 102.18

Creditors show a movement upward as there is an increase of 4% from the previous period. Total creditors aging includes employee related creditors that is due to provident funds that are long outstanding.

## 11. BANK, CASH, OVERDRAFT BALANCE AND INVESTMENTS

FINANCIAL INSTITUTION	DESCRIPTION	CLOSING BALANCE
FNB	MAIN	R 1 881 272.18
ABSA	MAIN	R 478 704.56
ABSA TRAFFIC	TRAFFIC	R 31 117.47
MIG	MIG	R 975.37
RBIG	RBIG	R 966.21
WSIG	WSIG	R 987.26
CALL ACCOUNT	CALL ACCOUNT	R 978.27
FNB INVESTMENT	INVESTMENT	R 85 308.82
FNB	BUSINESS CALL	R 2 292 280.39

The bank is showing a favourable balance as compared to prior month due to grants received and portion of interest income.



Section 71 Monthly Report – August 2023

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Municipal Manager's Quality Certificate

I, Mr. M.J. Kanwendo, Municipal Manager of Mohokare Local Municipality, hereby certify that –

- The monthly budget statement
- The monthly report on the implementation of the budget and financial state of affairs of the municipality

for the month of August 2023, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Name: Mr. M.J. Kanwendo

Municipal Manager of Mohokare Local Municipality:

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

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