

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

DIKGATLONG LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT (S71 REPORT)

JANUARY 2025



33 CAMPBELL STREET
DIKGATLONG LM

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

BARKLY WEST
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Chart 4: Creditor's Age Analysis by customer type

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

OPEX – Operational Expenditure

CFO – Chief Financial Officer

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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 January 2025

TO: THE EXECUTIVE MAYOR

FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY
BUDGET STATEMENT FOR THE PERIOD ENDING 31 January 2025**

BACKGROUND

Purpose

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

Legislative Background

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

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on –

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- (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (i) when necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's projected expenditure per vote,
 - (ii) any material variances from the service delivery and budget implementation plans; and
 - (iii) remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved get budget.
- (2) The statement must include –
- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projection; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in the electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the

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end of that month, submit that part of the statement reflecting the national or provincial organ of state or municipality which transferred the allocation.

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

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

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PART 1 – IN-YEAR REPORT

1.1 September Report

Not Provided. (Only required if report is tabled to council)

1.2 Resolution

Not provided. (Only required if report is tabled to council)

Executive Summary

Operating Revenue Budget

The total original revenue budget amount to R314 747 000 (Including all transfers and subsidies – operational) for the 2024/25 financial year. For the period ending 31 January 2025, a total of R8.3 million and R8.4 million for service charges were billed for the month of December and January respectively. Between the two months, there are not material differences that were identified.

Comparative figures

| Description | December | January | Difference % |
|--|---------------------|---------------------|--------------|
| Service charges - Electricity | 2 980 289.00 | 2 973 023.00 | 100% |
| Service charges - Water | 2 355 572.00 | 2 683 539.00 | 114% |
| Service charges - Waste Water Management | 280 107.00 | 280 107.00 | 100% |
| Service charges - Waste management | 1 003 228.00 | 1 014 894.00 | 101% |
| Property rates | 1 682 360.00 | 1 503 534.00 | 89% |
| Total | 8 301 556.00 | 8 455 097.00 | |

- ❖ Electricity for the month of January did not materially move downwards or upwards for both months, which means billing for both consecutive months is consistent.
- ❖ Water service charges increased by 14 % as compared to the previous month and this could be due to some corrections that were processed on the system in the previous month.
- ❖ Wastewater management has no changes in the current and previous month.
- ❖ Waste management also has no changes from both months respectively.

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

- ❖ Property rates billing decreased by 11% as compared to the previous month and the change could corrections processed in the financial system
- ❖ Interest earned on receivables increased by only 1% from the previous month to the current month.
- ❖ Interest from current and non-current went up to drastically due to monies kept in the bank and not transferred to primary bank account.
- ❖ Rental from fixed assets decreased by 8% due to some tenants that are no longer renting municipal properties.
- ❖ In overall, the service charge ,property rates and other revenue for the month increased by 2% as compared to the previous month billing.

See the table below for details on the operating revenue budget.

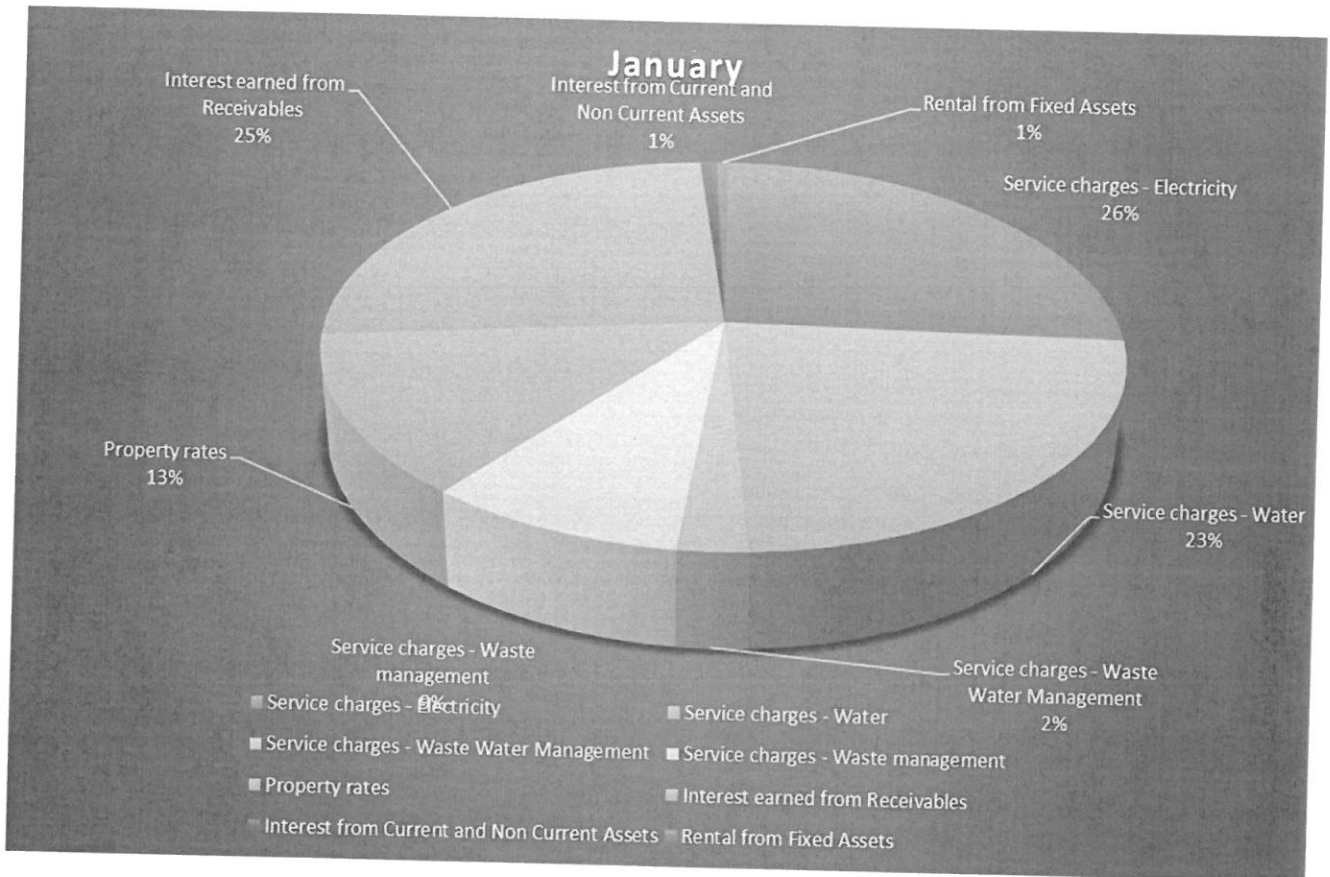
NC092 Dikgatlong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 31 661 | 34 169 | 42 780 | 2 973 | 18 193 | 24 806 | (6 613) | -27% | 42 780 |
| Service charges - Water | | 34 843 | 33 908 | 42 687 | 2 684 | 23 656 | 24 901 | (1 245) | -5% | 42 687 |
| Service charges - Waste Water Management | | 3 282 | 3 783 | 4 383 | 280 | 1 984 | 2 557 | (573) | -22% | 4 383 |
| Service charges - Waste management | | 11 748 | 13 484 | 13 484 | 1 015 | 7 105 | 7 866 | (761) | -10% | 13 484 |
| Sale of Goods and Rendering of Services | | 424 | 496 | 756 | 24 | 405 | 441 | (36) | -8% | 756 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 55 609 | 47 360 | 46 587 | 2 940 | 19 923 | 27 176 | (7 252) | -27% | 46 587 |
| Interest from Current and Non Current Assets | | 848 | 1 182 | 1 485 | 90 | 329 | 866 | (538) | -62% | 1 485 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | 837 | 961 | 961 | 66 | 470 | 561 | (91) | -16% | 961 |
| Operational Revenue | | 940 | 551 | 1 247 | (15) | (360) | 713 | (1 073) | -151% | 1 247 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 34 054 | 40 560 | 44 720 | 1 504 | 29 568 | 26 086 | 3 481 | 13% | 44 720 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 112 | 16 | 16 | - | 2 | 9 | (7) | -78% | 16 |
| Licence and permits | | - | - | 360 | 4 | 193 | 210 | (17) | -8% | 360 |
| Transfers and subsidies - Operational | | 120 270 | 131 681 | 132 181 | - | 93 890 | 76 957 | 16 933 | 22% | 132 181 |
| Interest | | 64 821 | 6 596 | 18 000 | 1 756 | 11 912 | 10 500 | 1 412 | 13% | 18 000 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | 800 | - | 650 | 400 | 250 | 63% | 800 |
| Other Gains | | 167 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 359 616 | 314 747 | 350 446 | 13 320 | 207 919 | 204 048 | 3 872 | 2% | 350 446 |

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REVENUE GRAPH



The above Pie chart depict the contribution for the month of January 2025 and the following percentages are as follows:

- ❖ Electricity contributed 26% of the revenue for the month of January.
- ❖ Interest on overdue account is at 25% which is for the outstanding balances on debtors.
- ❖ Water contributed 23% of the revenue for the month of January.
- ❖ Property rates contributed 13% of the total revenue for the month.

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Operating Expenditure Budget

The total expenditure for the current year is **R258 948 000** and for the month of total expenditure amounts to R17.4 million of which total to date spending represent 20% **unspent** of the total expenditure year to date budget. Below is the breakdown of the total expenditure for the month:

| Description | December | January | Variances | Year to date variance % |
|------------------------------|---------------|---------------|--------------|-------------------------|
| Employee related costs | 7 401 139.93 | 7 012 216.99 | 388 922.94 | 95% |
| Remuneration of councillors | 777 791.43 | 484 326.58 | 293 464.85 | 62% |
| Bulk purchases - electricity | 4 298 249.09 | 4 035 631.68 | 262 617.41 | 94% |
| Inventory consumed | 1 008 470.43 | 1 241 189.03 | 232 718.60 | 123% |
| Interest | 1 069 761.42 | 1 333 570.24 | 263 808.82 | 125% |
| Contracted services | 4 260 819.62 | 2 832 549.96 | 1 428 269.66 | 66% |
| Operational costs | 3 315 218.37 | 1 369 849.63 | 1 945 368.74 | 41% |
| | 22 131 450.29 | 18 309 334.11 | 3 822 116.18 | 83% |

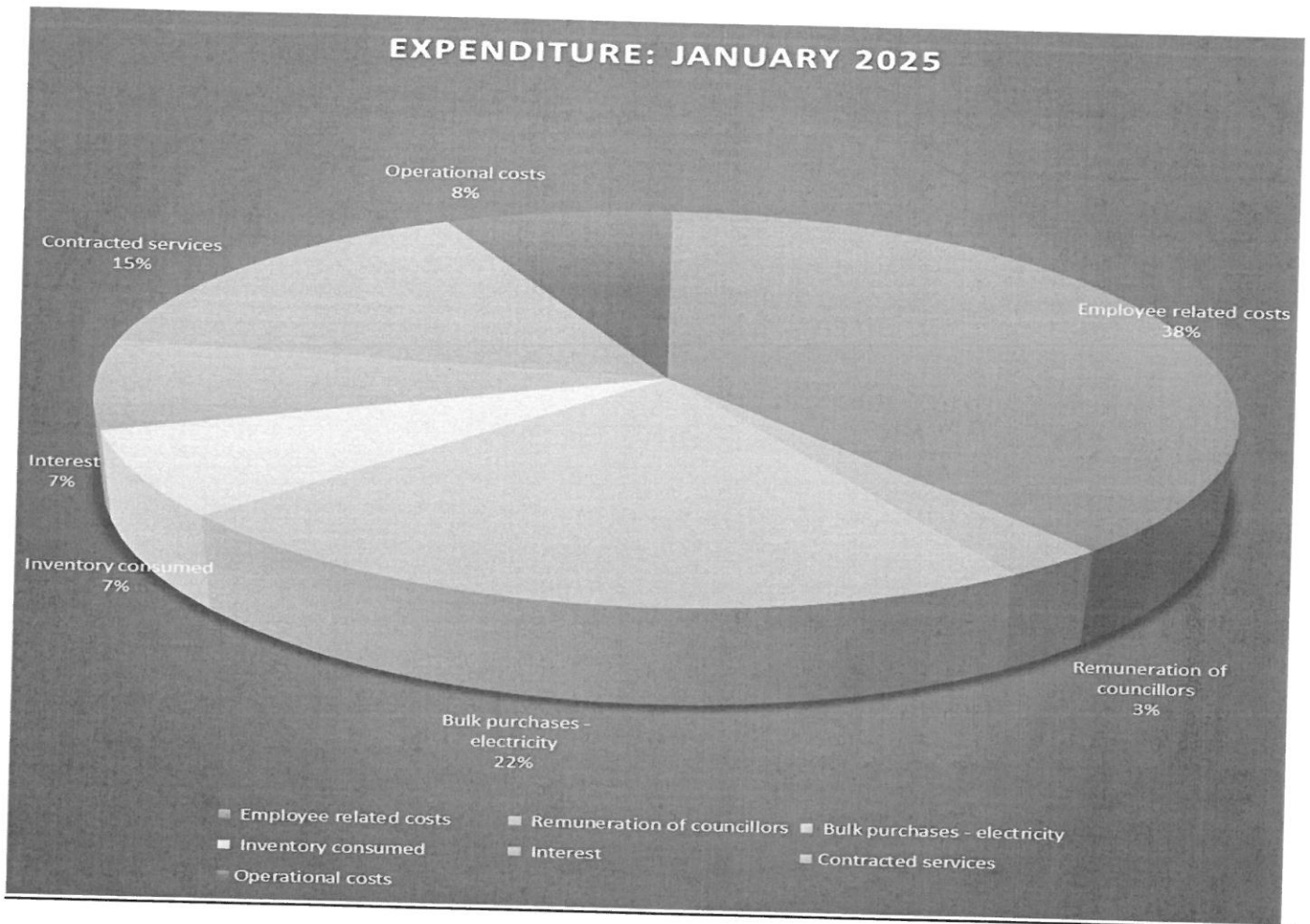
Comparative figures

- ❖ Employee related cost for the month of January decreased by 5% as compared to the previous month and this could be the decrease in bonuses and overtime.
- ❖ Remuneration for councilors decreased by 38% and the decrease could be caused by some erroneous transactions that were processed in the previous month.
- ❖ Payment on bulk electricity decreased by 6% as compared to the previous month and no payment has been processed into the system.
- ❖ Inventory purchases increased by 23% and the cause of the increase could be that more material was procured in the month of January.
- ❖ Interest on overdue account also increased by 25% as compared to the previous month and the cause could be invoices that are not paid within 30 days after receiving the invoice from the supplier.
- ❖ Contracted service decreased to 66% which is a good indication of a decline in the use of outsource service.
- ❖ Operational costs also went down to 41% which is also a good indication of reducing unnecessary expenditure.

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EXPENDITURE GRAPH JANUARY



- ❖ Employee related cost contributed 38% of the expenditure for the month of January 2025 and this amount include basic salaries, contribution to third parties, bonuses for the month etc.
- ❖ Bulk purchases on electricity also contributed 22% of the expenditure for the month of January 2025 and no actual amount has been paid to Eskom and this amount include bulk and small accounts on electricity.
- ❖ Contracted service is at 15% of the total expenditure for the month and this expenditure include outsourcing of services such as catering, water , electricity and sewer work etc.

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- ❖ Operational cost is standing at 8% of the total expenditure for the month of January 2025 and these operational costs include, travelling and subsistence, bursaries, inventories etc.

Capital Revenue Budget

The capital budget for the financial year **2024/25** is **R22 097 000** for the MIG funded project. The grant allocation is only meant for intended purposes as per the business plan submitted. Own budgeted capital revenue amount to R10.9 million will be intended to be utilized in the procurement of the asset related items within the municipality.

| Description | Amount |
|--------------------------------|-------------|
| Municipal Infrastructure grant | R22 097 000 |
| Own Reserve | R10 909 000 |

Capital and Operational Grants

The table below shows capital and operational expenditure budget per allocation. To date the municipality has spent **R13 164 847** of the original budget of **R27 675 000** which represents 48% of the total budgeted allocation and 86% spending of the actual allocation received. See below for details on capital operational spending.

| Description | Budget | Received | Spent | Variance % |
|--|--------------------|--------------------|--------------------|---------------|
| Municipal Infrastructure grant | 22 097 000.00 | 18 097 000.00 | 17 020 269.77 | 94.05% |
| Expanded Public Works Programme (EPWP) | 1 278 000.00 | 895 000.00 | 1 092 783.66 | 122.10% |
| Financial Management Grant (FMG) | 3 000 000.00 | 3 000 000.00 | 2 294 260.47 | 76.48% |
| Arts and Culture Grant | 1 300 000.00 | 650 000.00 | 712 186.00 | 109.57% |
| Total | R27 675 000 | R22 642 000 | R21 119 500 | 93.28% |

- ❖ Municipal Infrastructure grant is at 94% spending which is a good spending pattern to the municipality.
- ❖ Expanded public works grant spending increased to 122% which means that 22% of spending was taken from the municipal coffers. The last tranche of the allocation is still to be received.
- ❖ Financial management grant is also at an acceptable spending level which is 76% of the actual money received. The last remaining monies will be spent on the asset register invoice, interns' stipend and financial support.

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- ❖ Arts and culture actual spent to date is at 110% against the received allocation and the last remaining monies will spend on the library employees' salaries.

Debtors Ageing

The total debtors book as at end of **January 2025** amounts to **R1 097 938 000** the majority of the debt being owed by households at **R707 962 000**, followed by organ state by **R312 524 000** of the total debt owed to the municipality. Currently, the municipality is implementing credit control and debtors' policies to by cutting electricity services on consumers (both government, households and businesses) to recover the monies owed to the municipality.

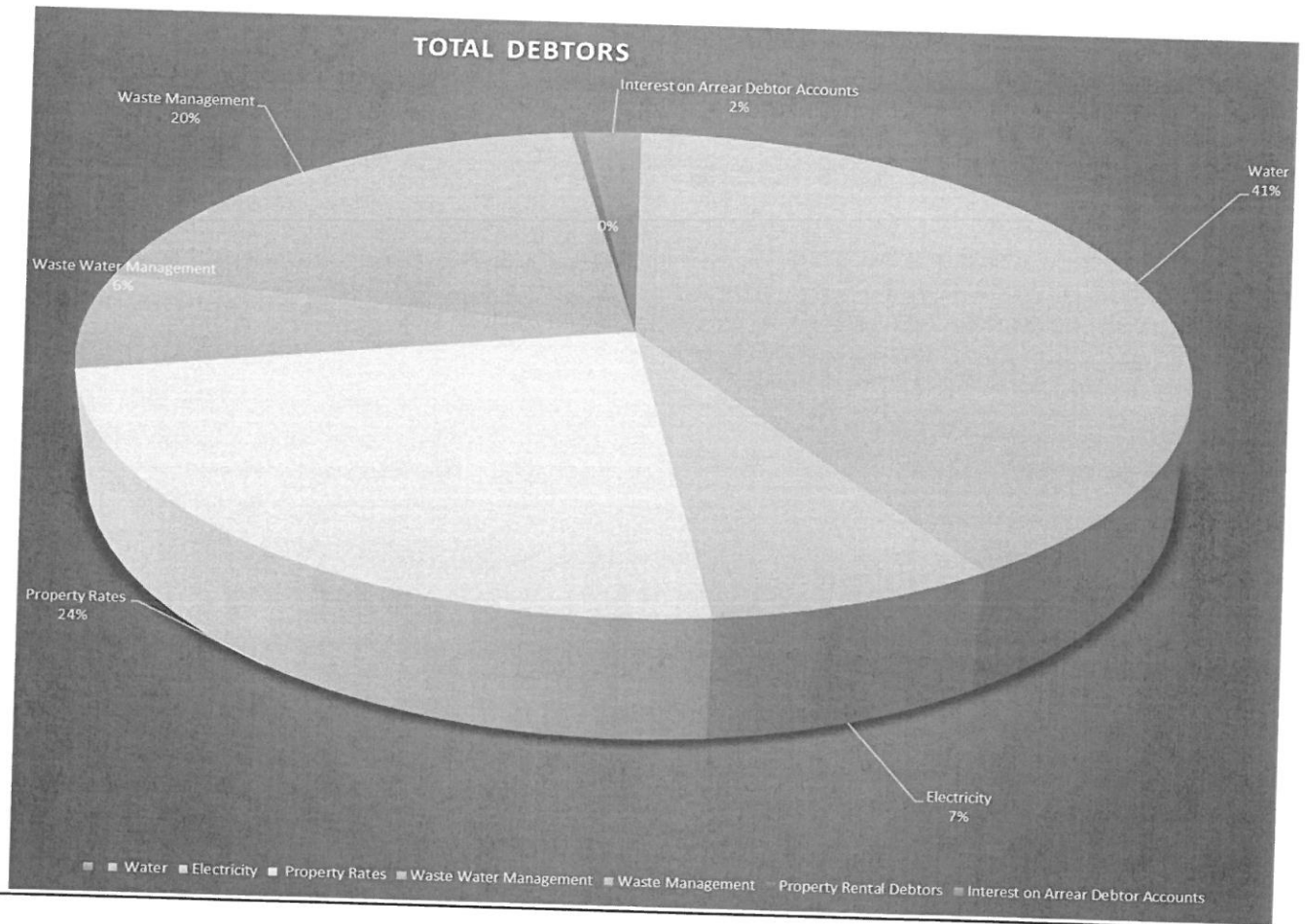
NC092 Dikgatlong - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|----------------|------------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 11 117 | 5 488 | 5 004 | 5 018 | 4 962 | 5 745 | 5 747 | 385 140 | 428 220 | 406 611 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 4 375 | 1 787 | 2 336 | 1 559 | 1 706 | 1 392 | 1 397 | 62 029 | 76 587 | 68 084 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 6 623 | 3 163 | 3 832 | 3 579 | 3 070 | 19 689 | 3 096 | 204 968 | 248 022 | 234 404 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1 418 | 704 | 700 | 696 | 710 | 720 | 694 | 61 925 | 67 568 | 64 746 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4 718 | 2 314 | 2 290 | 2 282 | 2 303 | 2 341 | 2 282 | 188 800 | 207 328 | 198 007 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 190 | 92 | 81 | 79 | 76 | 76 | 80 | 3 688 | 4 363 | 3 999 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 268 | 134 | 134 | 135 | 136 | 136 | 136 | 19 387 | 20 466 | 19 930 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 408 | 200 | 200 | 205 | 203 | 194 | 196 | - | - | - | - | - |
| Total By Income Source | 2000 | 29 121 | 13 883 | 14 578 | 13 554 | 13 167 | 30 293 | 13 631 | 969 712 | 1 097 938 | 1 040 357 | - | - |
| 2023/24 - totals only | 28996028 | 13361458 | 12751416 | 27941677 | 13633435 | 10494116 | 12544797 | 844573769 | 954 119 | 909 288 | 0 | 0 | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 7 371 | 3 778 | 3 452 | 3 474 | 3 413 | 19 135 | 3 194 | 268 307 | 312 125 | 297 524 | - | - |
| Commercial | 2300 | 3 408 | 1 302 | 1 226 | 1 204 | 1 160 | 2 124 | 1 431 | 64 342 | 76 197 | 70 260 | - | - |
| Households | 2400 | 18 273 | 8 772 | 9 873 | 8 848 | 8 567 | 9 009 | 8 976 | 635 644 | 707 962 | 671 044 | - | - |
| Other | 2500 | 69 | 31 | 26 | 26 | 27 | 25 | 31 | 1 418 | 1 655 | 1 529 | - | - |
| Total By Customer Group | 2800 | 29 121 | 13 883 | 14 578 | 13 554 | 13 167 | 30 293 | 13 631 | 969 712 | 1 097 938 | 1 040 357 | - | - |

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The graph below shows current debtors accounts per category as a percentage of the total debtors outstanding for the period January 2025



- ❖ Water services is still the biggest contributor to the gross debtor's book standing at 41% of the total debt followed by property rates at 24% respectively.
- ❖ Waste management is at 20% of the total debt owed to the municipality
- ❖ Electricity been the second lowest at 7% debt owed to the municipality as portion of the electricity is on prepaid transaction.
- ❖

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Creditors Ageing

NC092 Dikgatlong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | 246 | 164 | 247 | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | 410 | 14 608 | 15 676 | 14 429 |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | 1 |
| Trade Creditors | 0700 | 639 | 23 | 2 178 | 1 497 | 866 | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | 2 | 177 | - | 5 382 | 8 534 |
| Other | 0900 | 7 438 | 5 954 | 6 300 | 8 306 | 5 210 | 7 570 | 18 317 | 251 863 | 310 958 | 259 882 |
| Medical Aid deductions | | | | | | | | | | | |
| Total By Customer Type | 1000 | 8 323 | 6 141 | 8 725 | 9 803 | 6 075 | 7 570 | 18 730 | 266 648 | 332 016 | 282 846 |

The Municipality has old payment arrangements in place for the following key creditors:

- ❖ **ESKOM**
- ❖ **WATERBOARDS**

The municipality has not yet paid any invoice to Eskom for the month of January and this has a serious impact on the outstanding balance to Eskom as the interest will increase the total amount due to Eskom. Same as waterboard no invoice has been actually paid in January 2025 and it also imposes serious financial impact on the accrued interest added on the main account balance.



1.4 Budget performance overview

1.4.1 Operating Revenue High Level Overview

NC092 Dikgatlong - Table C1 Monthly Budget Statement Summary - M07 January

| Description | 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 | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 34 054 | 40 560 | 44 720 | 1 504 | 29 568 | 26 086 | 3 481 | 13% | 44 720 |
| Service charges | 81 534 | 85 345 | 103 334 | 6 952 | 50 938 | 60 129 | (9 192) | -15% | 103 334 |
| Investment revenue | 848 | 1 182 | 1 485 | 90 | 329 | 866 | (536) | -62% | 1 485 |
| Transfers and subsidies received | 120 270 | 131 681 | 132 181 | - | 93 880 | 76 957 | 16 933 | 0 | 132 181 |
| Other own revenue | 122 910 | 55 980 | 68 726 | 4 775 | 33 195 | 40 009 | (6 814) | -17% | - |
| Total Revenue (excluding capital transfers and contributions) | 359 616 | 314 747 | 350 446 | 13 320 | 207 919 | 204 048 | 3 872 | 2% | 350 446 |

1.4.2 Operating Expenditure High Level Overview

| Description | 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 | | | | | | | | | |
| Operating Expenditure | | | | | | | | | |
| Employee costs | 76 725 | 78 050 | 77 330 | 7 012 | 48 988 | 45 114 | 3 874 | 9% | 77 330 |
| Remuneration of Councillors | 5 846 | 6 138 | 6 138 | 484 | 3 577 | 3 581 | (3) | -0% | 6 138 |
| Interest | 35 551 | 27 997 | 21 776 | - | - | 12 703 | (12 703) | -100% | 21 776 |
| Inventory consumed and bulk purchases | 31 800 | 8 086 | 10 000 | 1 334 | 6 498 | 5 833 | 665 | 11% | 10 000 |
| Other expenditure | 58 142 | 50 764 | 71 987 | 5 277 | 37 392 | 41 993 | (4 601) | -11% | 71 987 |
| Other expenditure | 99 269 | 87 933 | 89 968 | 25 | 49 | 359 | (309) | -66% | 698 |
| Total Expenditure | 307 334 | 258 948 | 277 898 | 18 335 | 128 277 | 161 976 | (33 699) | -21% | 277 898 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

1.4.3 Capital Expenditure High Level Overview

| Description | 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 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | 6 470 | 35% | 40 349 |
| Capital transfers recognised | 24 744 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31% | 22 097 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 2 457 | 8 505 | 18 252 | 4 135 | 10 205 | 7 252 | 2 953 | 41% | 18 252 |
| Total sources of capital funds | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | 6 470 | 35% | 40 349 |

1.4.4 Cash flows

| Description | 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 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (40 032) | (188 971) | (160 180) | (2 931) | 95 726 | (82 641) | (178 367) | 216% | (160 180) |
| Net cash from (used) investing | (36 227) | (30 203) | (28 603) | (6 238) | (29 461) | (16 686) | 12 775 | -77% | (28 603) |
| Net cash from (used) financing | - | - | - | (7 012) | (46 986) | - | 46 986 | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | (75 921) | (218 582) | (188 190) | (16 181) | 19 365 | (98 734) | (118 099) | 120% | (186 695) |

1.4.5 The brief MFMA Circular 124: Condition 6.9

The municipal council of Dikgatlong local Municipality coupled with senior management team have adequate processes set in motion in order to appropriately monitor and endorse accountability for the implementation and reporting on the municipality's budget through tabling of reports in different council portfolio committees.

Progress on the Budget Funding Plan

Implementation on pillar number 1

The municipality is currently facing cash flow constraints whereby it is unable to collect above 18% of the actual revenue as it is evident from the attached annexure D of the municipal debt relief document however the municipality is currently in a very strict measures to cut electricity on non-paying consumers on a day-to-day basis to increase revenue. Cash flow budget on expenditure has been drafted in December 2024 and going forward will ensure that only budgeted items are paid within budget limitations and the municipality will ensure that revenue collection increases.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Treasury Collection rate assessment document

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

| Northern Cape | | Municipality | | Period Monitored | No. Of Weeks |
|---------------|----------|--------------|--|------------------|--------------|
| Code | District | Municipality | | | |
| NC997 | | Dikgatlong | | January | 1 |

| Collection Rate Assessment | Summary - Quarter 1 | | | | Summary - Quarter 2 | | | | Summary - Quarter 3 | | | | Summary - Quarter 4 | | | |
|--|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|
| | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection |
| Aggregate Collection | 10 046 130 | 8 046 395 | 9 021 389 | 80% | 20 126 124 | 2 954 216 | 17 215 418 | 14% | 6 312 756 | 1 078 300 | 5 232 532 | 17% | | | | |
| 1 Collection for water consumption | 7 902 334 | 3 985 026 | 3 794 725 | 51% | 11 024 475 | 808 370 | 10 216 280 | 7% | 1 395 307 | 14 220 | 1 381 087 | 1% | | | | |
| 2 Collection cost/Eskom supplied areas | 3 364 464 | 1 869 744 | 1 726 762 | 49% | 3 270 360 | 1 664 376 | 1 606 016 | 51% | 824 220 | 521 965 | 402 254 | 63% | | | | |
| 4 Total average collection: Electricity (Municipal supplied areas) | 1 071 506 | 2 910 160 | 2 727 417 | 25% | 3 136 890 | 798 567 | 2 338 322 | 24% | 826 170 | 348 874 | 477 296 | 42% | | | | |
| 5 Total average collection: Water | 1 419 531 | 2 796 220 | 3 029 367 | 48% | 4 495 017 | 262 476 | 5 162 541 | 6% | 2 600 786 | 125 274 | 2 725 460 | 4% | | | | |
| 6 Total average collection: Wastewater | 579 437 | 264 580 | 265 854 | 51% | 885 302 | 4 320 | 879 980 | 0% | 3 018 669 | 3 368 | 3 022 037 | 0% | | | | |
| 7 Total average collection: Refuse | 2 303 962 | 1 144 210 | 1 278 882 | 48% | 2 710 867 | 166 528 | 2 544 339 | 6% | 1 073 862 | 86 125 | 1 087 737 | 8% | | | | |
| 8 Total average collection: Interest | 262 130 | 131 278 | 122 867 | 51% | 3 516 166 | 7 860 | 3 508 286 | 0% | 122 548 | 4 058 | 126 477 | 3% | | | | |

Budget funding implementation plan

4.1 Reduction in non-core expenditure

The Cost Containment Policy was approved by the council in 2024. The strategies being implemented in line with the policy are as follows.

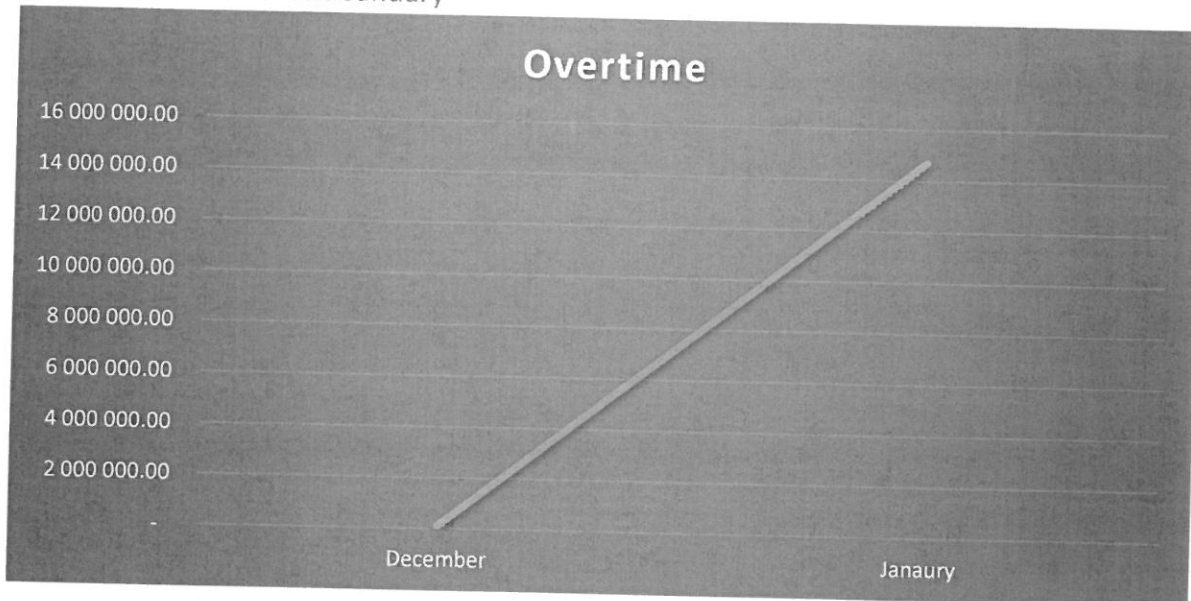
- **Overtime** –Office based employees will be given time off instead of payment of overtime. Non-office based employees' overtime will be planned and pre-approved by the manager responsible. Regular and proper maintenance of the sewer, water and electricity infrastructure will reduce the number of service delivery related emergencies and ultimately reduce overtime.
- **Travelling Allowance:** Stringent measures are in place to curb the travelling allowance whereby an official will make an application for travelling and only upon approval they will be paid an allowance and also produce an attendance register.
- **Salaries** – The municipality has a bloated structure and some of the employees are resigning and retiring. When employee has resigned or retired, the movement will be updated accordingly in the adjustment budget for 2024/25 financial year.
- **Procurement** – The municipality will engage with the Office of Chief Procurement Officer (OCPO) to enhance value for money procurement. The SCM unit will review all procurement to ensure prices are in line with recommended prices by the OCP

DIKGATLONG MUNICIPALITY

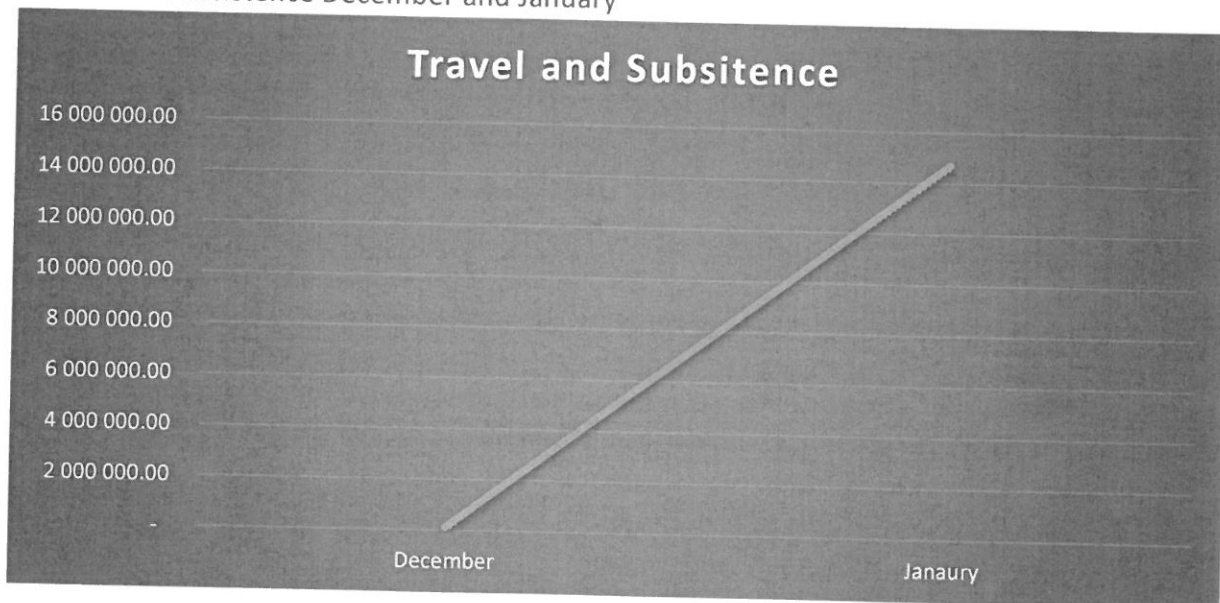
❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

Comparing, December and January Overtime there was a 26% increase on the overtime paid in January. Assessment still needs to be conduct on the increase of overtime during January 2025.

Overtime December and January



Travel and Subsistence December and January



DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

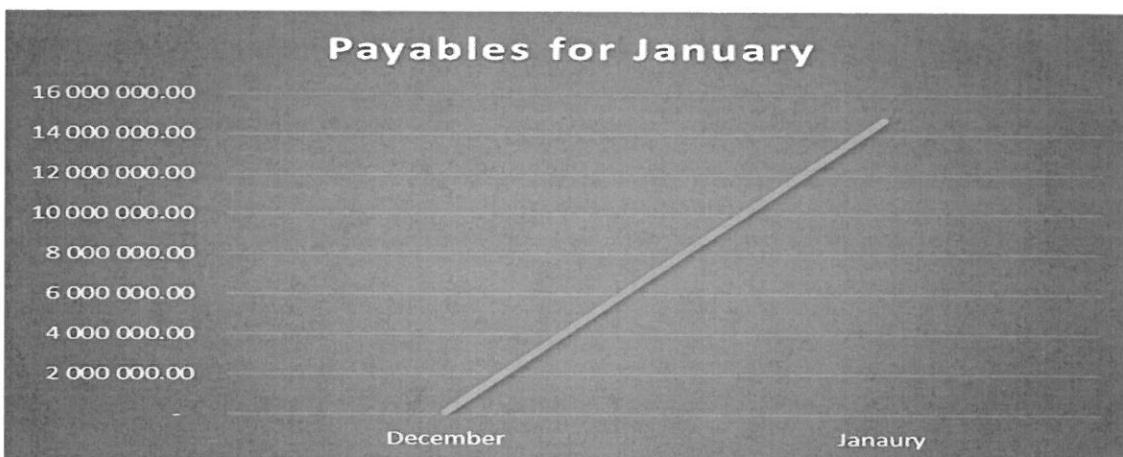
Travelling and subsistence for the month of December and January amount to R113 116 and R135 615 respectively. An increase of 20% as compared to the previous month expenditure. This is an indication of high expenditure control that need to be implemented.

Employee related cost _ December and January



Employee related cost for the month of January went down by 5% as compared to the previous month due to decrease in bonuses and other benefits. For the month of January, total cost to employees amounted to R7 million and in December was R7.4 million.

Trade payables January



DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

| Description | Amount |
|--------------------------------|-------------|
| Accruals for the month_January | R14 713 507 |

Eskom and Vaal Water

Eskom liabilities for the month amount to R5.1 million and no invoice has been actually paid .
Vaalharts liability amount to R2.1 million for the month of January and no invoice has been actually paid .

Budget funding plan

4.1 Focus on short-term liquidity.

On the current budget the municipality's cash coverage ratio stands at above the ratio of 1 indicating that the municipality is in position to meet its obligations with its available cash resources hence the budget is unfunded. The current cash coverage based on the 2024/25 financial year budget is (1.56). The improvement of cash coverage might improve due to the new company appointed for revenue collection as well as reduction in expenditure is expected to improve the situation as follows:

- Year 1 (2024/25) – At least 7 days cash on hand
- Year 2 (2025/26) – At least 15 days cash on hand
- Year 3 (2026/27) – At least 30 days

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Short Term Liquidity

Currently the cash liquidity of the municipality for the month of January is still under severe pressure and the collections rate is below acceptable collections rate norm. The collection rate is currently at 17% below the targeted collection rate of 70% as per the budget funding implementation plan.

| Appropriation Category | Summary - Quarter 1 | | | | Summary - Quarter 2 | | | | Summary - Quarter 3 | | | | Summary - Quarter 4 | | | |
|--|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|---------------------|------------|---------------------------|--------------|
| | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection | Billing | Collection | R - Billing not collected | % Collection |
| 1 Collection for whole municipality | 18 046 163 | 3 040 095 | 8 101 888 | 16% | 25 108 136 | 2 884 218 | 17 213 916 | 14% | 8 316 769 | 1 678 283 | 5 282 532 | 17% | - | - | - | - |
| 2 Collection and Estom supplied areas | 7 790 234 | 3 898 808 | 3 791 725 | 51% | 11 824 476 | 858 218 | 10 216 888 | 7% | 1 388 807 | 14 225 | 1 371 887 | 1% | - | - | - | - |
| 3 Collection Property Rates | 3 264 864 | 1 688 744 | 1 725 760 | 49% | 3 213 882 | 1 684 378 | 1 548 676 | 52% | 634 636 | 321 386 | 482 884 | 51% | - | - | - | - |
| 4 Total average collection Electricity (Aurcon supplied areas) | 5 637 366 | 2 310 150 | 2 727 417 | 52% | 3 138 889 | 758 587 | 2 378 182 | 24% | 838 676 | 348 674 | 688 786 | 37% | - | - | - | - |
| 5 Total average collection Water | 8 914 511 | 2 788 922 | 3 023 587 | 48% | 6 480 047 | 282 476 | 4 182 571 | 5% | 2 430 789 | 122 214 | 2 797 465 | 4% | - | - | - | - |
| 6 Total average collection Wastewater | 578 427 | 264 582 | 383 854 | 51% | 883 388 | 4 228 | 878 888 | 0% | 313 888 | 3 585 | 310 343 | 1% | - | - | - | - |
| 7 Total average collection Refuse | 2 383 982 | 1 144 310 | 1 218 882 | 48% | 2 740 887 | 188 588 | 2 577 348 | 6% | 1 073 882 | 48 125 | 1 087 757 | 4% | - | - | - | - |
| 8 Total average collection Interest | 263 103 | 121 278 | 128 887 | 52% | 3 448 188 | 7 888 | 3 838 238 | 0% | 132 548 | 4 888 | 128 417 | 3% | - | - | - | - |

Collection rates

The current collection rate in municipality stands at 17% which is an indicator of the vast challenges faced by the municipality, this rate is way below the norm of 95%. The following measures that will be put in place in order for the municipality to increase its collection rate are as follows:

- Ongoing /continuous implementation of the credit control and debt collection policy.
- Entering of most debtors into payment agreements with the municipality which will speed up the collection processes as there won't be a necessity to send out final demand letters with a grace period of 14 days before the initial disconnection of services can actually take place. Debtors will immediately be disconnected once they have defaulted on their payment agreements.
- Meter reading devices will be made use of to curb human errors in the billing system and to have a reduction in billing queries and achieve correct or error free municipal accounts.
- Spatial will ensure that all properties are billed correctly.
- E-services portal implementation will make certain that consumers receive their respective invoices timeously.

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

We believe the above strategies will have the following impact on the collection rate:

- Year 1- Year 2024/25 Increase collection rate to 70%.
- Year 2 – 12 % increase on baseline with new collection rate at 82%
- Year 3 - 13% increase on baseline with new collection rate at 95%

Collection rate on service charges is at 17% collection for the month of January 2024. Electricity is at 37%, followed by property rates at 57% which are the highest in all service charges. Again, the collection rate will improve as the control measures are put in place to ensure that revenue collection is enhanced to ensure positive cash liquidity is sustained.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

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

NC092 Dikgatlong - Table B2 Adjustments Budget Financial Performance (functional classification) -

| Standard Description | Ref | Budget Year 2024/25 | | | | | | | | | | Budget Year | Budget Year |
|--|------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|-------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | +1 2025/26 | +2 2026/27 |
| R thousands | 1, 4 | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | Adjusted Budget | Adjusted Budget | |
| Revenue - Functional | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 209 420 | 226 101 | - | - | - | - | - | - | - | 226 101 | 230 929 | 238 494 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 209 420 | 226 101 | - | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | 226 101 | 230 929 | 238 494 |
| <i>Community and public safety</i> | | 82 | 82 | - | - | - | - | - | - | - | 82 | 87 | 86 |
| Community and social services | | 82 | 82 | - | - | - | - | - | - | - | 82 | 87 | 86 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 43 | 960 | - | - | - | - | - | - | - | 960 | 988 | 1 017 |
| Planning and development | | 43 | 960 | - | - | - | - | - | - | - | 960 | 988 | 1 017 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 127 684 | 145 785 | - | - | - | - | - | - | - | 145 785 | 154 503 | 163 743 |
| Energy sources | | 42 156 | 50 766 | - | - | - | - | - | - | - | 50 766 | 53 782 | 56 979 |
| Water management | | 48 870 | 57 649 | - | - | - | - | - | - | - | 57 649 | 61 108 | 64 774 |
| Waste water management | | 9 442 | 10 154 | - | - | - | - | - | - | - | 10 154 | 10 763 | 11 409 |
| Waste management | | 27 216 | 27 216 | - | - | - | - | - | - | - | 27 216 | 28 849 | 30 580 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 337 229 | 372 928 | - | - | - | - | - | - | - | 372 928 | 386 505 | 403 340 |
| Expenditure - Functional | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 122 172 | 123 144 | - | - | - | - | - | - | - | 123 144 | 132 460 | 140 431 |
| Executive and council | | 9 941 | 8 175 | - | - | - | - | - | - | - | 8 175 | 8 675 | 9 205 |
| Finance and administration | | 112 232 | 114 969 | - | - | - | - | - | - | - | 114 969 | 123 785 | 131 226 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 5 028 | 5 125 | - | - | - | - | - | - | - | 5 125 | 4 055 | 4 298 |
| Community and social services | | 5 028 | 5 125 | - | - | - | - | - | - | - | 5 125 | 4 055 | 4 298 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 19 165 | 15 944 | - | - | - | - | - | - | - | 15 944 | 16 166 | 16 208 |
| Planning and development | | 6 986 | 6 220 | - | - | - | - | - | - | - | 6 220 | 5 859 | 5 282 |
| Road transport | | 12 179 | 9 724 | - | - | - | - | - | - | - | 9 724 | 10 308 | 10 926 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 112 583 | 133 784 | - | - | - | - | - | - | - | 133 784 | 142 546 | 150 847 |
| Energy sources | | 53 180 | 75 204 | - | - | - | - | - | 100 | 100 | 75 204 | 79 647 | 84 592 |
| Water management | | 36 481 | 36 420 | - | - | - | - | - | - | - | 36 420 | 38 790 | 40 942 |
| Waste water management | | 9 558 | 9 386 | - | - | - | - | - | - | - | 9 386 | 10 322 | 10 869 |
| Waste management | | 13 365 | 12 773 | - | - | - | - | - | - | - | 12 773 | 13 587 | 14 443 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 258 948 | 277 998 | - | - | - | - | - | 100 | 100 | 278 098 | 295 228 | 311 785 |
| Surplus/ (Deficit) for the year | | 78 280 | 94 930 | - | - | - | - | - | (100) | (100) | 94 830 | 91 278 | 91 555 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

As can be seen above, Table C2 reflects the financial performance in the standard classifications required by Function and Sub-Functions. The table shows that most of the municipality's funds are received under Finance and Administration function, and this is because the municipality budgets for most of its income under Finance and Administration function.

Table C3: Monthly Budget Statement-Financial Performance by municipal vote.

NC092 Dikgatlong - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

| Vote Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 287 155 | 237 563 | 254 604 | 6 382 | 156 878 | 148 437 | 8 440 | 5.7% | 254 604 |
| Vote 2 - Mayors Office | | - | - | 500 | - | - | 143 | (143) | -100.0% | 500 |
| Vote 3 - Office of the Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate Services Department | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Technical Services Department | | 107 791 | 99 589 | 117 690 | 7 248 | 52 688 | 68 504 | (15 816) | -23.1% | 117 690 |
| Vote 6 - Planning and Development | | 46 | 43 | 100 | 1 | 57 | 58 | (1) | -2.1% | 100 |
| Vote 7 - Community Services - Dot Use | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Community and Social Services | | - | 34 | 34 | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | 20 | (20) | -100.0% | 34 |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 394 991 | 337 229 | 372 928 | 13 632 | 209 623 | 217 162 | (7 539) | -3.5% | 372 928 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 180 457 | 124 331 | 149 914 | 8 807 | 65 775 | 87 587 | (21 812) | -24.9% | 149 914 |
| Vote 2 - Mayors Office | | 8 865 | 9 869 | 8 119 | 707 | 5 329 | 4 739 | 590 | 12.5% | 8 119 |
| Vote 3 - Office of the Municipal Manager | | - | - | 861 | 96 | 654 | 384 | 270 | 70.1% | 861 |
| Vote 4 - Corporate Services Department | | 24 372 | 22 505 | 20 786 | 1 548 | 14 485 | 12 125 | 2 360 | 19.5% | 20 786 |
| Vote 5 - Technical Services Department | | 84 222 | 90 973 | 87 248 | 6 113 | 35 976 | 50 840 | (14 864) | -29.2% | 87 248 |
| Vote 6 - Planning and Development | | 5 550 | 6 986 | 6 244 | 587 | 3 085 | 3 544 | (458) | -12.9% | 6 244 |
| Vote 7 - Community Services - Dot Use | | 1 738 | 1 917 | 2 284 | 259 | 1 400 | 1 332 | 68 | 5.1% | 2 284 |
| Vote 8 - Community and Social Services | | 2 242 | 2 368 | 2 441 | 218 | 1 571 | 1 424 | 147 | 10.3% | 2 441 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 307 446 | 258 948 | 277 898 | 18 335 | 128 277 | 161 976 | (33 699) | -20.8% | 277 898 |
| Surplus/ (Deficit) for the year | 2 | 87 545 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 47.4% | 95 030 |

Reporting per municipal vote provides details on the spread of revenue and expenditure over the various functions of the municipality as required by Government Financial Statistics of the National Treasury.

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

Expenditure per municipal vote is distributed to ensure that the municipal expenditure reflects the functions where the expenditure is allocated. This is done to ensure implementation of the IDP through SDBIP.

Expenditure by Vote or Department

Vote 1 - Financial Services

Financial Services has spent a total of R65.7 million for the period ending January 2025.

Vote 2 - Mayors Office

Mayor's Office has spent a year-to-date total of R5.3 million for the period ending January 2025.

Vote 4 - Corporate Services Department

Corporate Services has year to date spent a total of R14.4 million for the period ending January 2025.

Vote 5 - Technical Services Department

Technical Service Department has spent a total of R35.9 million of the original budget for the period ending January 2025.

Vote 6 - Planning and Development

Planning and Development Department has spent a total of R3 million for the period ending January 2025.

Vote 7 - Community Services

Community Service Department has spent a year-to-date total of R1.4 million for the period ending January 2025.

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

Vote 8 - Community and Social Services

Community and Social Services Department has spent a year-to-date total of R1.5 for the period ending January 2025.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)
NC092 Dikgatlong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 31 661 | 34 169 | 42 780 | 2 973 | 18 193 | 24 806 | (6 613) | -27% | 42 780 |
| Service charges - Water | | 34 843 | 33 908 | 42 687 | 2 684 | 23 656 | 24 901 | (1 245) | -5% | 42 687 |
| Service charges - Waste Water Management | | 3 282 | 3 783 | 4 383 | 280 | 1 984 | 2 557 | (573) | -22% | 4 383 |
| Service charges - Waste management | | 11 748 | 13 484 | 13 484 | 1 015 | 7 105 | 7 866 | (761) | -10% | 13 484 |
| Sale of Goods and Rendering of Services | | 424 | 496 | 756 | 24 | 405 | 441 | (36) | -8% | 756 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 55 609 | 47 360 | 46 587 | 2 940 | 19 923 | 27 176 | (7 252) | -27% | 46 587 |
| Dividends | | 648 | 1 182 | 1 485 | 90 | 329 | 866 | (538) | -62% | 1 485 |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | 837 | 961 | 961 | 66 | 470 | 561 | (91) | -16% | 961 |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| | | 940 | 551 | 1 247 | (15) | (360) | 713 | (1 073) | -151% | 1 247 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | | 34 054 | 40 560 | 44 720 | 1 504 | 29 568 | 26 086 | 3 481 | 13% | 44 720 |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | 112 | 16 | 16 | - | 2 | 9 | (7) | -78% | 16 |
| Transfers and subsidies - Operational | | - | - | 360 | 4 | 193 | 210 | (17) | -8% | 360 |
| Interest | | 120 270 | 131 681 | 132 181 | - | 93 890 | 76 957 | 16 933 | 22% | 132 181 |
| Fuel Levy | | 64 821 | 6 596 | 18 000 | 1 756 | 11 912 | 10 500 | 1 412 | 13% | 18 000 |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Gains | | 167 | - | 800 | - | 650 | 400 | 250 | 63% | 800 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 359 616 | 314 747 | 350 446 | 13 320 | 207 919 | 204 048 | 3 872 | 2% | 350 446 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 76 725 | 78 050 | 77 330 | 7 012 | 48 988 | 45 114 | 3 874 | 9% | 77 330 |
| Remuneration of councillors | | 5 846 | 6 138 | 6 138 | 484 | 3 577 | 3 581 | (3) | 0% | 6 138 |
| Bulk purchases - electricity | | 46 858 | 41 163 | 61 200 | 4 036 | 32 107 | 35 700 | (3 593) | -10% | 61 200 |
| Inventory consumed | | 11 284 | 9 602 | 10 787 | 1 241 | 5 285 | 6 293 | (1 008) | -16% | 10 787 |
| Debt impairment | | 45 203 | 26 326 | 26 326 | - | - | 15 357 | (15 357) | -100% | 26 326 |
| Depreciation and amortisation | | 35 551 | 27 997 | 21 776 | - | - | 12 703 | (12 703) | -100% | 21 776 |
| Interest | | 31 800 | 8 066 | 10 000 | 1 334 | 6 498 | 5 833 | 665 | 11% | 10 000 |
| Contracted services | | 36 823 | 37 011 | 39 074 | 2 833 | 19 601 | 22 966 | (3 365) | -15% | 39 074 |
| Transfers and subsidies | | - | - | 698 | 25 | 49 | 359 | (309) | -86% | 698 |
| Irrecoverable debts written off | | 104 | 3 734 | 2 405 | - | 47 | 1 403 | (1 356) | -97% | 2 405 |
| Operational costs | | 21 691 | 20 862 | 22 163 | 1 370 | 12 124 | 12 668 | (543) | -4% | 22 163 |
| Losses on Disposal of Assets | | (4 551) | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 307 334 | 258 948 | 277 898 | 18 335 | 128 277 | 161 976 | (33 699) | -21% | 277 898 |
| Surplus/(Deficit) | | 52 282 | 55 798 | 72 548 | (5 015) | 79 643 | 42 072 | 37 570 | 0 | 72 548 |
| Transfers and subsidies - capital (monetary allocations) | | 35 375 | 22 482 | 22 482 | 312 | 1 704 | 13 115 | (11 411) | (0) | 22 482 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

Revenue by Source

Revenue by source explains the type of income budgeted for and the performance of these sources individually.

Service Charges – A year to date total of R50.9 million was recognized on service charges for the year as at end of January 2025. This relates to revenue on electricity, water, sanitation, and refuse removal and other charges.

Property rate year to date amount to R29.5 million .

Interest Earned – Outstanding Debtors - Interest on outstanding debtors for the year as at end of January 2025 is an amount of R19 million.

Transfers and subsidies – A total of R93 million has been received in respect of equitable share, financial management grant and sports , arts and culture grant.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification and funding)

The actual capital spending for the financial year has been chronicled below:

NC092 Dikgatlong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

| Vote 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 | | | | | | | | | | |
| Multi-Year expenditure appropriation | 1 | | | | | | | | | |
| Vote 1 - Financial Services | 2 | - | - | - | - | - | - | - | - | - |
| Vote 2 - Mayors Office | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Office of the Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate Services Department | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Technical Services Department | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Planning and Development | | 22 839 | 24 397 | 23 197 | 1 289 | 14 800 | 12 024 | 2 776 | 23% | 23 197 |
| Vote 7 - Community Services - Dot Use | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Community and Social Services | | - | 200 | 1 000 | - | 656 | 583 | 73 | 12% | 1 000 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 22 839 | 24 597 | 24 197 | 1 289 | 15 456 | 12 608 | 2 849 | 23% | 24 197 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Mayors Office | | 349 | 3 355 | 13 455 | 4 135 | 9 132 | 4 562 | 4 569 | 100% | 13 455 |
| Vote 3 - Office of the Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate Services Department | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Technical Services Department | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Planning and Development | | 4 013 | 2 650 | 2 650 | - | 417 | 1 337 | (920) | -69% | 2 650 |
| Vote 7 - Community Services - Dot Use | | - | - | 47 | - | - | 28 | (28) | -100% | 47 |
| Vote 8 - Community and Social Services | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 4 362 | 6 005 | 16 152 | 4 135 | 9 549 | 5 927 | 3 622 | 81% | 16 152 |
| Total Capital Expenditure | | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | 6 470 | 35% | 40 349 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | | | | | | | | | |
| Executive and council | | (765) | 455 | 7 755 | 3 102 | 3 141 | 1 482 | 1 659 | 112% | 7 755 |
| Finance and administration | | - | - | - | - | - | - | - | - | - |
| Internal audit | | (765) | 455 | 7 755 | 3 102 | 3 141 | 1 482 | 1 659 | 112% | 7 755 |
| Community and public safety | | | | | | | | | | |
| Community and social services | | - | 200 | 1 000 | - | 656 | 583 | 73 | 12% | 1 000 |
| Sport and recreation | | - | 200 | 1 000 | - | 656 | 583 | 73 | 12% | 1 000 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | | | | | | | | | |
| Planning and development | | - | - | 8 374 | 589 | 3 032 | 3 538 | (506) | -14% | 8 374 |
| Road transport | | - | - | 47 | - | - | 28 | (28) | -100% | 47 |
| Environmental protection | | - | - | 8 327 | 589 | 3 032 | 3 510 | (479) | -14% | 8 327 |
| Trading services | | | | | | | | | | |
| Energy sources | | 27 966 | 29 947 | 23 220 | 1 734 | 18 176 | 12 931 | 5 245 | 41% | 23 220 |
| Water management | | 6 756 | 6 003 | 2 150 | - | 233 | 1 046 | (812) | -78% | 2 150 |
| Waste water management | | 19 702 | 21 944 | 20 570 | 1 734 | 17 759 | 11 594 | 6 165 | 53% | 20 570 |
| Waste management | | 1 508 | 2 000 | 500 | - | 184 | 292 | (108) | -37% | 500 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | 6 470 | 35% | 40 349 |
| Funded by: | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - |
| Provincial Government | | 23 169 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31% | 22 097 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm | | 1 465 | - | - | - | - | - | - | - | - |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, | | - | - | - | - | - | - | - | - | - |
| Higher Educ Institutions) | | 111 | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 24 744 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31% | 22 097 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 2 457 | 8 505 | 18 252 | 4 135 | 10 205 | 7 252 | 2 953 | 41% | 18 252 |
| Total Capital Funding | | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | 6 470 | 35% | 40 349 |

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

Table C6: MBS – Monthly Budget Statement of Financial Position

NC092 Dikgatlong - Table C6 Monthly Budget Statement - Financial Position - M07 January

| Description | Ref | Budget Year 2024/25 | | | | |
|---|-----|-------------------------------|--------------------|--------------------|------------------|-----------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | | |
| ASSETS | 1 | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 2 087 | (5 155) | (3 170) | 11 765 | (3 170) |
| Trade and other receivables from exchange transactions | | 282 518 | 232 290 | 232 290 | 327 333 | 232 290 |
| Receivables from non-exchange transactions | | 113 072 | 52 869 | 54 369 | 154 206 | 54 369 |
| Current portion of non-current receivables | | - | - | - | - | - |
| Inventory | | 1 922 | 4 195 | 6 395 | 1 922 | 6 395 |
| VAT | | 209 647 | 192 997 | 192 997 | 218 714 | 192 997 |
| Other current assets | | 666 | 876 | 876 | 754 | 876 |
| Total current assets | | 609 911 | 478 071 | 483 756 | 714 693 | 483 756 |
| Non current assets | | | | | | |
| Investments | | - | 2 | 2 | - | 2 |
| Investment property | | 48 185 | 47 490 | 47 490 | 48 185 | 47 490 |
| Property, plant and equipment | | 543 028 | 628 370 | 638 117 | 581 596 | 638 117 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - |
| Intangible assets | | 12 971 | 12 223 | 12 223 | 12 971 | 12 223 |
| Trade and other receivables from exchange transactions | | 86 761 | 218 | 218 | 85 463 | 218 |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 690 945 | 688 303 | 698 050 | 728 214 | 698 050 |
| TOTAL ASSETS | | 1 300 857 | 1 166 374 | 1 181 806 | 1 442 907 | 1 181 806 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | (780) | 494 | 494 | (780) | 494 |
| Consumer deposits | | 655 | 613 | 613 | 665 | 613 |
| Trade and other payables from exchange transactions | | 201 780 | (24 823) | 97 421 | 369 513 | 97 421 |
| Trade and other payables from non-exchange transactions | | 248 | 3 494 | 3 494 | 20 686 | 3 494 |
| Provision | | 1 458 | 898 | 898 | 1 023 | 898 |
| VAT | | 120 319 | 90 805 | 90 805 | 125 166 | 90 805 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 323 679 | 71 480 | 193 724 | 516 272 | 193 724 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 873 | 780 | 780 | 780 | 780 |
| Provision | | 47 805 | 53 401 | 53 401 | 45 480 | 53 401 |
| Long term portion of trade payables | | 124 833 | - | - | - | - |
| Other non-current liabilities | | 1 622 | 1 839 | 1 839 | 1 705 | 1 839 |
| Total non current liabilities | | 175 132 | 56 020 | 56 020 | 47 965 | 56 020 |
| TOTAL LIABILITIES | | 498 811 | 127 500 | 249 744 | 564 237 | 249 744 |
| NET ASSETS | | 802 046 | 1 038 874 | 932 062 | 878 670 | 932 062 |
| COMMUNITY WEALTH/EQUITY | 2 | | | | | |
| Accumulated surplus/(deficit) | | 802 104 | 777 028 | 793 778 | 878 670 | 793 778 |
| Reserves and funds | | - | - | - | - | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 802 104 | 777 028 | 793 778 | 878 670 | 793 778 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

A statement of financial position is used to provide an overview of an institutions' financial position at a given point in time in terms of financial stability and potential risk. It includes items such as assets, liabilities and equity. According to the statement attached, community wealth or equity is at an amount of R878 670 million, which is calculated as a total assets less total liabilities.

Table C7: Monthly Budget Statement – Cash Flow

NC092 Dikgatlong - Table C7 Monthly Budget Statement - Cash Flow - M07 January

| 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 | | 9 791 | 34 800 | 34 800 | 1 419 | 5 979 | 20 300 | (14 321) | -71% | 34 800 |
| Service charges | | 24 574 | 73 158 | 73 158 | 3 318 | 28 044 | 42 675 | (14 631) | -34% | 73 158 |
| Other revenue | | 2 558 | 2 309 | 2 309 | 91 | 750 | 1 347 | (597) | -44% | 2 309 |
| Transfers and Subsidies - Operational | | 117 169 | 126 664 | 126 664 | - | 97 016 | 73 887 | 23 129 | 31% | 126 664 |
| Transfers and Subsidies - Capital | | 26 054 | 22 097 | 22 097 | - | 18 097 | 12 890 | 5 207 | 40% | 22 097 |
| Interest | | 72 561 | 768 | 768 | 4 696 | 31 838 | 448 | 31 390 | 7006% | 768 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (292 992) | (442 427) | (413 636) | (12 456) | (85 998) | (230 490) | (144 492) | 63% | (413 636) |
| Interest | | 255 | (6 340) | (6 340) | - | - | (3 698) | (3 698) | 100% | (6 340) |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (40 032) | (188 971) | (160 180) | (2 931) | 95 726 | (82 641) | (178 367) | 216% | (160 180) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | (0) | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (36 227) | (30 203) | (28 603) | (6 238) | (29 461) | (16 685) | 12 776 | -77% | (28 603) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (36 227) | (30 203) | (28 603) | (6 238) | (29 461) | (16 686) | 12 775 | -77% | (28 603) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | (7 012) | (48 988) | - | (48 988) | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | (7 012) | (48 988) | - | 48 988 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (76 259) | (219 174) | (188 782) | (16 181) | 17 278 | (99 326) | | | (188 782) |
| Cash/cash equivalents at beginning: | | 338 | 593 | 593 | | 2 087 | 593 | | | 2 087 |
| Cash/cash equivalents at month/year end: | | (75 921) | (218 582) | (188 190) | (16 181) | 19 365 | (98 734) | | | (186 695) |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Ageing

The total debtors book as at end of **January 2025** amounts to **R1 040 billion** the majority of the debt being owed by households at **R707 million** Organs of State and Commercial at **R312 million** respectively.

NC092 Dikgatlong - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I to Council Policy |
|---|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|------------------|--------------------|--|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 11 117 | 5 488 | 5 004 | 5 018 | 4 962 | 5 745 | 5 747 | 385 140 | 428 220 | 406 611 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 4 379 | 1 787 | 2 336 | 1 569 | 1 706 | 1 392 | 1 397 | 62 029 | 76 587 | 68 064 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 6 623 | 3 163 | 3 632 | 3 579 | 3 070 | 19 689 | 3 098 | 204 968 | 248 022 | 234 404 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1 416 | 704 | 700 | 696 | 710 | 720 | 694 | 61 925 | 67 568 | 64 746 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1600 | 4 716 | 2 314 | 2 290 | 2 282 | 2 303 | 2 341 | 2 282 | 188 800 | 207 328 | 198 007 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 190 | 92 | 81 | 79 | 76 | 76 | 80 | 3 688 | 4 363 | 3 969 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | 134 | 134 | 135 | 136 | 136 | 136 | 19 387 | 20 466 | 19 930 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 406 | 200 | 200 | 205 | 203 | 194 | 198 | 43 775 | 45 384 | 44 576 | - | - |
| Total By Income Source | 2000 | 29 121 | 13 883 | 14 578 | 13 554 | 13 187 | 30 293 | 13 831 | 969 712 | 1 097 938 | 1 040 357 | - | - |
| 2023/24 - totals only | | | | | | | | | | | | | |
| | | 2898228 | 13381458 | 12751416 | 27941677 | 13633435 | 10494116 | 12644797 | 844573769 | 964 119 | 909 288 | 0 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 7 371 | 3 778 | 3 452 | 3 474 | 3 413 | 19 135 | 3 194 | 268 307 | 312 125 | 297 524 | - | - |
| Commercial | 2300 | 3 408 | 1 302 | 1 226 | 1 204 | 1 160 | 2 124 | 1 431 | 64 342 | 76 197 | 70 260 | - | - |
| Households | 2400 | 16 273 | 8 772 | 9 673 | 8 848 | 8 567 | 9 009 | 8 976 | 635 644 | 707 962 | 671 044 | - | - |
| Other | 2500 | 69 | 31 | 26 | 28 | 27 | 25 | 31 | 1 418 | 1 655 | 1 529 | - | - |
| Total By Customer Group | 2600 | 29 121 | 13 883 | 14 578 | 13 554 | 13 187 | 30 293 | 13 831 | 969 712 | 1 097 938 | 1 040 357 | - | - |

Top one hundred (10) debtors per customer group

| ErfNumber | AccountName | ServiceDesc | TotalBalance |
|-----------|--|---------------------|---------------|
| 00000012 | Republiek Van Suid Afrika | Property Rates | 19 724 373.66 |
| 00000255 | Kalahari Spar Kalahari Spar | Electricity Metered | 9 813 282.11 |
| 00000012 | Republiek Van Suid Afrika | Property Rates | 6 351 222.50 |
| 00004322 | Neels Du Preez Trust Oranje Vaal Landboudienstr Bk | Electricity Metered | 5 626 023.73 |
| 00001469 | Vassen Ra Vassen Ra | Electricity Metered | 4 455 177.61 |
| 00000084 | Unknown De Beers Consolidated Mines Ltd | Property Rates | 4 143 682.07 |
| 00000055 | Unknown De Beers Consolidated Mines | Property Rates | 3 925 192.76 |
| 00000083 | Unknown De Beers Consolidated Mines Ltd | Property Rates | 3 872 989.80 |
| 00000869 | Barkly-wes Begrafniso Barkly-wes Begrafniso | Electricity Metered | 3 773 276.16 |
| 00000031 | Unknown Suid-afrikaanse Bantoetrust | Property Rates | 3 721 999.65 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Creditors' Age Analysis

Creditors Ageing

NC092 Dikgatlong - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Prior year totals for chart (same period) | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|---|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | 246 | 164 | 247 | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | 410 | 14 608 | 15 676 | 14 429 | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | 1 |
| Trade Creditors | 0700 | 639 | 23 | 2 178 | 1 497 | 866 | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | 2 | 177 | 5 382 | 8 534 | - |
| Other | 0900 | 7 438 | 5 954 | 6 300 | 8 306 | 5 210 | 7 570 | - | - | - | - | - |
| Medical Aid deductions | | - | - | - | - | - | - | 18 317 | 251 863 | 310 958 | 259 882 | - |
| Total By Customer Type | 1000 | 8 323 | 6 141 | 8 725 | 9 803 | 6 075 | 7 570 | 18 730 | 266 648 | 332 016 | 282 846 | |

The Municipality has old payment arrangements in place for the following key creditors

- ❖ ESKOM
- ❖ WATERBOARDS

The Municipality was recently approved for the ESKOM debt relief program as per circular 124.

Stricter and rigorous debt collection measures have been put in place in order to pay and fulfill the ESKOM mandate of servicing the current account for 12 consecutive months as outlined in circular 124 (Conditions and strict adherence thereto)

Top Creditors are as follows:

| Description | Amount |
|-----------------|------------------|
| Eskom | R250 455 million |
| Water | R55 759 million |
| Auditor general | R4.2 million |

- ❖ ESKOM
- ❖ WATERBOARDS
- ❖ ESKOM

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

The Municipality was recently approved for the Eskom debt relief program as per circular 124. Stricter and rigorous debt collection measures have been put in place in order to pay and fulfill the Eskom mandate of servicing the current account for 12 consecutive months as outlined in circular 124 (Conditions and strict adherence thereto)

Over the past year, the municipality had been unable to pay creditors within 30 days, due to cashflow constraints, however the Municipality has now embarked on prioritizing the 30-day payment rule, and there has been some improvement. The Finance Unit needs to establish if the municipality has money in the bank, prior to procurement. This will enable the municipality to pay all its obligations timely.

Investment Portfolio/Call Accounts Analysis

| Description | Opening balance | Transfer in | Transfer out | Interest earned | Bank charges | Closing Balance |
|-------------|-------------------|------------------|-------------------|------------------|---------------|-------------------|
| 71045321107 | 5 338.68 | | - | 191.99 | | 5 530.67 |
| 62279967643 | 138 762.30 | | | 5 304.36 | | 144 066.66 |
| 62287817393 | 15 766.22 | | | 447.62 | | 16 213.84 |
| 62345563911 | 436 193.67 | 24 010.00 | 400 000.00 | 14 058.89 | 221.70 | 74 040.86 |
| 62256156318 | 8 505.78 | | | 559.70 | | 9 065.48 |
| | 604 566.65 | 24 010.00 | 400 000.00 | 20 562.56 | 221.70 | 248 917.51 |

Total Account balances as at 31 January amount to R248 917 and the municipality can improve cash flow by investing the excess money from the primary bank account by earning interest on a monthly basis. The chief financial officer has taken a resolution that the excess money will be invested into one of these call accounts to ensure that interest is earned on monthly basis so that cash flow of the municipality can improve.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Transfers and Grant Expenditure

NC092 Dikgatlong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|---|----------------|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Equitable Share | 119 675 | 100 357 | 101 865 | 8 207 | 60 894 | 59 261 | 1 633 | 2.8% | 101 865 | |
| Expanded Public Works Programme Integrated Grant | 116 043 | 96 079 | 97 484 | 7 664 | 58 015 | 56 648 | 1 367 | 2.4% | 97 484 | |
| Local Government Financial Management Grant | 806 | 1 278 | 1 281 | 160 | 1 081 | 707 | 374 | 52.9% | 1 281 | |
| | 2 826 | 3 000 | 3 100 | 383 | 1 798 | 1 906 | (108) | -5.7% | 3 100 | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| | - | - | - | - | - | - | - | | - | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Specify (Add grant description) | 2 244 | 2 885 | 3 492 | 54 | 1 628 | 2 017 | (389) | -19.3% | 3 492 | |
| [insert description] | 2 244 | 2 885 | 3 492 | 54 | 1 628 | 2 017 | (389) | -19.3% | 3 492 | |
| Other grant providers: | | | | | | | | | | |
| Education, Training and Development Practices SETA | 19 | 380 | 760 | - | - | 412 | (412) | -100.0% | 760 | |
| Local Government, Water and Related Service SETA | 19 | 380 | 760 | - | - | 412 | (412) | -100.0% | 760 | |
| Northern Cape Arts and Cultural | - | - | - | - | - | - | - | | - | |
| | 1 255 | 1 300 | 1 300 | 102 | 712 | 758 | | | 1 300 | |
| Total operating expenditure of Transfers and Grants: | 121 938 | 103 622 | 106 118 | 8 261 | 62 522 | 61 690 | 832 | 1.3% | 106 118 | |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Integrated National Electrification Programme Grant | 23 169 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31.2% | 22 097 | |
| Municipal Infrastructure Grant | 4 351 | - | - | - | - | - | - | | - | |
| | 18 818 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31.2% | 22 097 | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| | - | - | - | - | - | - | - | | - | |
| District Municipality: | | | | | | | | | | |
| Specify (Add grant description) | 1 465 | - | - | - | - | - | - | | - | |
| | 1 465 | - | - | - | - | - | - | | - | |
| Other grant providers: | | | | | | | | | | |
| | - | - | - | - | - | - | - | | - | |
| Total capital expenditure of Transfers and Grants | 24 634 | 22 097 | 22 097 | 1 289 | 14 800 | 11 283 | 3 518 | 31.2% | 22 097 | |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 146 572 | 125 719 | 128 215 | 9 550 | 77 322 | 72 972 | 4 350 | 6.0% | 128 215 | |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Councillor and Board Member Allowances and Employee Benefits

NC092 Dikgatlong - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

| Summary of Employee and Councillor remuneration | 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 | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 5 762 | 6 050 | 6 050 | 477 | 3 531 | 3 529 | 1 | 0% | 6 050 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | 0 | - | - | - | - | - | - | - |
| Mobv Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 84 | 88 | 88 | 7 | 47 | 51 | (5) | -9% | 88 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 5 846 | 6 138 | 6 138 | 484 | 3 577 | 3 581 | (3) | 0% | 6 138 |
| % Increase | 4 | | 5.0% | 5.0% | | | | | | 5.0% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 2 404 | 2 644 | 3 493 | 268 | 2 185 | 1 920 | 266 | 14% | 3 493 |
| Pension and UIF Contributions | | 4 | 6 | 14 | 1 | 3 | 7 | (4) | -56% | 14 |
| Medical Aid Contributions | | - | - | 42 | - | - | 7 | (7) | -100% | 42 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Mobv Vehicle Allowance | | 61 | 176 | 139 | 6 | 39 | 74 | (36) | -48% | 139 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 19 | 20 | 51 | 3 | 19 | 25 | (7) | -26% | 51 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | 370 | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | 95 | 100 | 100 | - | 24 | 58 | (34) | -58% | 100 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 2 953 | 2 946 | 3 839 | 277 | 2 270 | 2 092 | 179 | 9% | 3 839 |
| % Increase | 4 | | -0.2% | 30.0% | | | | | | 30.0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 47 618 | 49 144 | 46 205 | 4 067 | 28 773 | 27 105 | 1 668 | 6% | 46 205 |
| Pension and UIF Contributions | | 8 181 | 8 764 | 8 496 | 711 | 4 973 | 4 956 | 17 | 0% | 8 496 |
| Medical Aid Contributions | | 4 431 | 4 819 | 4 787 | 456 | 2 992 | 2 792 | 200 | 7% | 4 787 |
| Overtime | | 6 231 | 6 550 | 6 628 | 974 | 4 988 | 3 867 | 1 122 | 29% | 6 628 |
| Performance Bonus | | 3 743 | 3 004 | 3 513 | 255 | 3 029 | 2 049 | 980 | 48% | 3 513 |
| Mobv Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 2 | 2 | 2 | 0 | 1 | 1 | 0 | 4% | 2 |
| Housing Allowances | | 116 | 134 | 134 | 9 | 65 | 78 | (13) | -17% | 134 |
| Other benefits and allowances | | 436 | 450 | 914 | 116 | 623 | 533 | 90 | 17% | 914 |
| Payments in lieu of leave | | 672 | 424 | 600 | 14 | 198 | 350 | (153) | -44% | 600 |
| Long service awards | | 606 | 138 | 462 | 11 | 234 | 270 | (35) | -13% | 462 |
| Post-retirement benefit obligations | 2 | 204 | - | 50 | - | - | 29 | (29) | -100% | 50 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | 1 532 | 1 675 | 1 699 | 123 | 841 | 991 | (150) | -15% | 1 699 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 73 772 | 75 103 | 73 492 | 6 735 | 46 718 | 43 022 | 3 696 | 9% | 73 492 |
| % Increase | 4 | | 1.8% | -0.4% | | | | | | -0.4% |
| Total Parent Municipality | | 82 572 | 84 188 | 83 469 | 7 497 | 52 565 | 48 694 | 3 871 | 8% | 83 469 |

Employees and remuneration related expenditure for the month of January amount to R7.4 million including remuneration of councillors Employee related cost contributed 89% of the total costs to-date.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

Actuals and Revised Target for Cash Flow

NC092 Dikgatlong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|---------------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---|------------------------|------------------------|--|
| | | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | |
| Property rates | | 496 | 423 | 437 | 572 | 847 | 1 783 | 1 419 | 8 156 | 8 156 | 8 156 | 8 156 | (3 802) | 34 800 | 35 100 | 37 206 | |
| Service charges - Electricity revenue | | 2 642 | 2 201 | 3 208 | 1 452 | 2 835 | 2 246 | 2 805 | 11 423 | 11 423 | 11 423 | 11 423 | (23 433) | 39 687 | 42 069 | 39 687 | |
| Service charges - Water revenue | | 306 | 349 | 522 | 7 268 | 466 | 236 | 331 | 6 596 | 6 596 | 6 596 | 6 596 | (12 363) | 23 500 | 24 910 | 23 500 | |
| Service charges - Waste Water Management | | 4 | 2 | 10 | 6 | 3 | 10 | 6 | 462 | 462 | 462 | 462 | 382 | 2 270 | 2 406 | 2 270 | |
| Service charges - Waste Management | | 165 | 137 | 158 | 139 | 183 | 140 | 176 | 1 759 | 1 759 | 1 759 | 1 759 | (434) | 7 700 | 8 162 | 7 700 | |
| Rental of facilities and equipment | | 64 | 63 | 76 | 63 | 66 | 72 | 66 | 94 | 94 | 94 | 94 | (845) | - | - | - | |
| Interest earned - external investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends received | | - | (0) | - | - | (0) | - | - | 154 | 154 | 154 | 154 | 154 | 768 | 814 | 768 | |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Licences and permits | | - | - | 2 | - | - | - | - | 0 | 0 | 0 | 0 | (4) | - | - | - | |
| Agency services | | - | - | - | - | - | 189 | 4 | 39 | 39 | 39 | 39 | (347) | - | - | - | |
| Transfers and Subsidies - Operational | | 51 364 | 3 320 | - | 683 | 575 | 41 074 | - | 44 736 | 44 736 | 44 736 | 44 736 | (149 297) | 126 664 | 128 476 | 129 767 | |
| Other revenue | | 169 | 69 | 7 | 241 | 383 | 26 | 22 | 479 | 479 | 479 | 479 | (521) | 2 309 | 2 448 | 2 309 | |
| Cash Receipts by Source | | 55 213 | 6 562 | 4 419 | 10 465 | 5 357 | 45 775 | 4 829 | 73 896 | 73 896 | 73 896 | 73 896 | (190 511) | 237 699 | 244 385 | 243 208 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 4 200 | - | 6 544 | - | - | 7 353 | - | 8 039 | 8 039 | 8 039 | 8 039 | (26 156) | 22 097 | 22 992 | 24 656 | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on Disposal of Fixed and Intangible Assets | | - | - | 650 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Short term loans | | - | - | - | - | - | - | - | 130 | 130 | 130 | 130 | (1 171) | - | - | - | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Increase (decrease) in consumer deposits | | 4 | - | 3 | 2 | - | - | 1 | (2) | (2) | (2) | (2) | (2) | - | - | - | |
| VAT Control (receipts) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Receipts by Source | | 59 417 | 6 562 | 11 616 | 10 467 | 5 357 | 53 128 | 4 830 | 82 064 | 82 064 | 82 064 | 82 064 | (219 839) | 259 796 | 267 377 | 267 864 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | (7 209) | (6 543) | (7 552) | (6 888) | (6 583) | (7 401) | (7 012) | (21 769) | (21 769) | (21 769) | (21 769) | (21 770) | (167 835) | (164 542) | (155 257) | |
| Remuneration of councillors | | - | - | - | - | - | - | - | - | - | - | - | (0) | (0) | (0) | (0) | |
| Interest | | (860) | (366) | (1 325) | - | (1 456) | (1 130) | (1 334) | 32 | 32 | 32 | 32 | 32 | (6 340) | (6 721) | (6 340) | |
| Bulk purchases - Electricity | | - | - | - | - | - | - | - | (16 466) | (16 466) | (16 466) | (16 466) | (16 466) | (82 325) | (87 265) | (82 325) | |
| Acquisitions - water & other inventory | | (990) | (879) | (481) | - | (686) | (1 008) | (1 241) | (4 174) | (4 174) | (4 174) | (4 174) | (4 174) | (26 154) | (27 723) | (26 154) | |
| Contracted services | | (5 406) | (1 992) | (2 596) | (1 297) | (21) | (5 457) | (2 833) | (1 544) | (1 544) | (1 544) | (1 544) | (1 544) | (27 321) | (28 960) | (27 321) | |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | | (968) | (1 429) | (2 453) | (1 862) | (685) | (3 354) | (1 370) | (26 425) | (26 425) | (26 425) | (26 425) | (2 176) | (120 000) | (120 000) | (120 000) | |
| Cash Payments by Type | | (15 433) | (11 238) | (14 406) | (9 847) | (9 433) | (19 373) | (13 815) | (70 336) | (70 336) | (70 336) | (70 336) | (46 067) | (419 976) | (435 211) | (417 388) | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | |
| Capital assets | | (7 482) | (6 578) | (1 218) | (1 293) | - | (6 349) | (6 238) | (11 552) | (11 552) | (11 552) | (11 552) | 46 761 | (28 603) | (30 689) | (32 762) | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Payments by Type | | (22 915) | (17 814) | (15 624) | (11 141) | (9 433) | (24 723) | (20 952) | (81 888) | (81 888) | (81 888) | (81 888) | 674 | (448 579) | (465 900) | (450 160) | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 36 502 | (11 252) | (4 007) | (674) | (4 076) | 28 405 | (15 223) | 177 | 177 | 177 | 177 | (219 185) | (188 783) | (198 523) | (182 295) | |
| Cash/cash equivalents at the monthly year beginning | | - | 2 087 | - | - | - | - | - | (299) | (299) | (299) | (299) | (122) | 593 | 628 | 593 | |
| Cash/cash equivalents at the monthly year end | | 36 502 | (9 165) | (4 007) | (674) | (4 076) | 28 405 | (15 223) | (122) | (122) | (122) | (122) | (219 287) | (188 190) | (197 895) | (181 703) | |

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R4.8 million and cash payment for the month amounts to R20 million and this resulted in net decrease in cash held amounting to 15 million. The municipality need to improve its cash flow to ensure that positive surplus is achieved and each reporting period

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

2.6.1 Municipality's Financial Performance

NC092 Dikgatlong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | 2023/24 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 | | 31 661 | 34 169 | 42 780 | 2 973 | 18 193 | 24 806 | (6 613) | -27% | 42 780 |
| Service charges - Water | | 34 843 | 33 908 | 42 687 | 2 684 | 23 656 | 24 901 | (1 245) | -5% | 42 687 |
| Service charges - Waste Water Management | | 3 282 | 3 783 | 4 383 | 280 | 1 984 | 2 557 | (573) | -22% | 4 383 |
| Service charges - Waste management | | 11 748 | 13 484 | 13 484 | 1 015 | 7 105 | 7 866 | (761) | -10% | 13 484 |
| Sale of Goods and Rendering of Services | | 424 | 496 | 756 | 24 | 405 | 441 | (36) | -8% | 756 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 55 609 | 47 360 | 46 587 | 2 940 | 19 923 | 27 176 | (7 252) | -27% | 46 587 |
| Interest from Current and Non Current Assets | | 848 | 1 182 | 1 485 | 90 | 329 | 866 | (538) | -62% | 1 485 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | 837 | 961 | 961 | 66 | 470 | 581 | (91) | -16% | 961 |
| Operational Revenue | | 940 | 551 | 1 247 | (15) | (360) | 713 | (1 073) | -151% | 1 247 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 34 054 | 40 560 | 44 720 | 1 504 | 29 568 | 26 086 | 3 481 | 13% | 44 720 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 112 | 16 | 16 | - | 2 | 9 | (7) | -78% | 16 |
| Licence and permits | | - | - | 360 | 4 | 193 | 210 | (17) | -8% | 360 |
| Transfers and subsidies - Operational | | 120 270 | 131 681 | 132 181 | - | 93 890 | 76 957 | 16 933 | 22% | 132 181 |
| Interest | | 64 821 | 6 596 | 18 000 | 1 756 | 11 912 | 10 500 | 1 412 | 13% | 18 000 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Gains | | 167 | - | 800 | - | 650 | 400 | 250 | 63% | 800 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 359 616 | 314 747 | 350 446 | 13 320 | 207 919 | 204 048 | 3 872 | 2% | 350 446 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 76 725 | 78 050 | 77 330 | 7 012 | 48 988 | 45 114 | 3 874 | 9% | 77 330 |
| Remuneration of councillors | | 5 846 | 6 138 | 6 138 | 484 | 3 577 | 3 581 | (3) | 0% | 6 138 |
| Bulk purchases - electricity | | 46 858 | 41 163 | 61 200 | 4 036 | 32 107 | 35 700 | (3 593) | -10% | 61 200 |
| Inventory consumed | | 11 284 | 9 602 | 10 787 | 1 241 | 5 285 | 6 293 | (1 008) | -16% | 10 787 |
| Debt impairment | | 45 203 | 26 326 | 26 326 | - | - | 15 357 | (15 357) | -100% | 26 326 |
| Depreciation and amortisation | | 35 551 | 27 997 | 21 776 | - | - | 12 703 | (12 703) | -100% | 21 776 |
| Interest | | 31 800 | 8 066 | 10 000 | 1 334 | 6 498 | 5 833 | 665 | 11% | 10 000 |
| Contracted services | | 36 823 | 37 011 | 39 074 | 2 833 | 19 601 | 22 966 | (3 365) | -15% | 39 074 |
| Transfers and subsidies | | - | - | 698 | 25 | 49 | 359 | (309) | -86% | 698 |
| Irrecoverable debts written off | | 104 | 3 734 | 2 405 | - | 47 | 1 403 | (1 356) | -97% | 2 405 |
| Operational costs | | 21 691 | 20 862 | 22 163 | 1 370 | 12 124 | 12 668 | (543) | -4% | 22 163 |
| Losses on Disposal of Assets | | (4 551) | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 307 334 | 258 948 | 277 898 | 18 335 | 128 277 | 161 976 | (33 699) | -21% | 277 898 |
| Surplus/(Deficit) | | 52 282 | 55 798 | 72 548 | (5 015) | 79 643 | 42 072 | 37 570 | 0 | 72 548 |
| Transfers and subsidies - capital (monetary allocations) | | 35 375 | 22 482 | 22 482 | 312 | 1 704 | 13 115 | (11 411) | (0) | 22 482 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercorporate/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 87 657 | 78 280 | 95 030 | (4 703) | 81 346 | 55 187 | 26 160 | 0 | 95 030 |

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

The annual operating revenue budget (excluding capital transfers) for 2024/25 financial year totals R314 747 million excluding capital grants. Revenue performance (recognized) for the period ending January 2025 amount to R13.2 million. This amount relates to property rates, service charges, interest on outstanding debtors, fines, licenses and permits, government grants and sundry income.

Parent Municipality's Financial Performance

None

Capital Programme Performance

The tables below report on the capital expenditure on new assets. Only R5.4 million was spent on new assets for the month of January and this acquisition relates to machinery and equipment. Total capital expenditure to-date amount to R25 million.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

| | | | | | | | | | | |
|---|------------|---------------|---------------|---------------|--------------|---------------|----------------|----------------|---------------|---------------|
| Community Assets | | | | | | | | | | |
| Community Facilities | - | 200 | 1 000 | - | 656 | 583 | (73) | -12.4% | 1 000 | |
| Halls | - | - | - | - | - | - | - | - | - | |
| Centres | - | - | - | - | - | - | - | - | - | |
| Crèches | - | - | - | - | - | - | - | - | - | |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | - | - | - | - | - | - | - | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | - | - | - | - | - | - | - | - | - | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Parks | - | - | - | - | - | - | - | - | - | |
| Public Open Space | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | - | - | - | - | - | - | - | - | - | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | - | - | - | - | - | - | - | - | - | |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | - | 200 | 1 000 | - | 656 | 583 | (73) | -12.4% | 1 000 | |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | |
| Outdoor Facilities | - | 200 | 1 000 | - | 656 | 583 | (73) | -12.4% | 1 000 | |
| Computer Equipment | 424 | 155 | 155 | - | 16 | 90 | 74 | 82.0% | 155 | |
| Computer Equipment | 424 | 155 | 155 | - | 16 | 90 | 74 | 82.0% | 155 | |
| Furniture and Office Equipment | 112 | 300 | 300 | - | 23 | 175 | 152 | 86.7% | 300 | |
| Furniture and Office Equipment | 112 | 300 | 300 | - | 23 | 175 | 152 | 86.7% | 300 | |
| Machinery and Equipment | 351 | 500 | 2 347 | - | 87 | 1 036 | 949 | 91.6% | 2 347 | |
| Machinery and Equipment | 351 | 500 | 2 347 | - | 87 | 1 036 | 949 | 91.6% | 2 347 | |
| Transport Assets | 351 | - | 7 000 | 3 102 | 3 102 | 1 167 | (1 935) | -165.9% | 7 000 | |
| Transport Assets | 351 | - | 7 000 | 3 102 | 3 102 | 1 167 | (1 935) | -165.9% | 7 000 | |
| Land | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Living resources | - | - | - | - | - | - | - | - | - | |
| Mature | - | - | - | - | - | - | - | - | - | |
| Policing and Protection | - | - | - | - | - | - | - | - | - | |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | |
| Immature | - | - | - | - | - | - | - | - | - | |
| Policing and Protection | - | - | - | - | - | - | - | - | - | |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure on new assets | 1 | 27 202 | 30 602 | 40 349 | 5 424 | 25 005 | 18 535 | (6 470) | -34.9% | 40 349 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

| | | | | | | | | | | |
|---|-------|--------|--------|--------|-----|--------|--------|---------|--------|--------|
| Community Assets | | | | | | | | | | |
| Community Facilities | - | 200 | 1 000 | - | 417 | 417 | (0) | -0.1% | 1 000 | |
| Halls | - | - | - | - | - | - | - | - | - | |
| Centres | - | - | - | - | - | - | - | - | - | |
| Crèches | - | - | - | - | - | - | - | - | - | |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | - | - | - | - | - | - | - | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | - | - | - | - | - | - | - | - | - | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Parks | - | - | - | - | - | - | - | - | - | |
| Public Open Space | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | - | - | - | - | - | - | - | - | - | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | - | - | - | - | - | - | - | - | - | |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | - | 200 | 1 000 | - | 417 | 417 | (0) | -0.1% | 1 000 | |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | |
| Outdoor Facilities | - | 200 | 1 000 | - | 417 | 417 | (0) | -0.1% | 1 000 | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | |
| Monuments | - | - | - | - | - | - | - | - | - | |
| Historic Buildings | - | - | - | - | - | - | - | - | - | |
| Works of Art | - | - | - | - | - | - | - | - | - | |
| Conservation Areas | - | - | - | - | - | - | - | - | - | |
| Other Heritage | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Other assets | - | - | - | - | - | - | - | - | - | |
| Operational Buildings | - | - | - | - | - | - | - | - | - | |
| Municipal Offices | - | - | - | - | - | - | - | - | - | |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | |
| Workshops | - | - | - | - | - | - | - | - | - | |
| Yards | - | - | - | - | - | - | - | - | - | |
| Stores | - | - | - | - | - | - | - | - | - | |
| Laboratories | - | - | - | - | - | - | - | - | - | |
| Training Centres | - | - | - | - | - | - | - | - | - | |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | |
| Depots | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | |
| Staff Housing | - | - | - | - | - | - | - | - | - | |
| Social Housing | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | - | - | - | - | - | - | - | - | - | |
| Servitudes | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | - | - | - | - | - | - | - | - | - | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | 424 | 155 | 155 | - | - | 65 | 65 | 100.0% | 155 | |
| Computer Equipment | 424 | 155 | 155 | - | - | 65 | 65 | 100.0% | 155 | |
| Furniture and Office Equipment | 20 | 300 | 300 | - | 5 | 125 | 120 | 96.0% | 300 | |
| Furniture and Office Equipment | 20 | 300 | 300 | - | 5 | 125 | 120 | 96.0% | 300 | |
| Machinery and Equipment | 2 003 | 500 | 500 | 17 | 64 | 208 | 144 | 69.3% | 500 | |
| Machinery and Equipment | 2 003 | 500 | 500 | 17 | 64 | 208 | 144 | 69.3% | 500 | |
| Transport Assets | 351 | - | - | - | - | - | - | - | - | |
| Transport Assets | 351 | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Living resources | - | - | - | - | - | - | - | - | - | |
| Mature | - | - | - | - | - | - | - | - | - | |
| Policing and Protection | - | - | - | - | - | - | - | - | - | |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | |
| Immature | - | - | - | - | - | - | - | - | - | |
| Policing and Protection | - | - | - | - | - | - | - | - | - | |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure on new assets | 1 | 36 631 | 30 602 | 31 976 | 17 | 14 035 | 11 238 | (2 797) | -24.9% | 31 976 |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

NC092 Dikgatlong - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

| Description | Ref | Budget Year 2024/25 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| <u>Depreciation by Asset Class/Sub-class</u> | | | | | | | | | | |
| Total Depreciation | 1 | 27 903 | 27 997 | 27 997 | - | - | 9 332 | 9 332 | 100.0% | 27 997 |

Depreciation is only calculated at year during audit.

2.9 Other Supporting Documents

None

2.10 In-year reports of Municipal Entity Attached to the Municipality's in-year Report

Not Applicable

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

2.11 Conclusion

The municipality's MFMA S71 statement content -

as part of the monthly conclusion paragraphs, must advise as part of the MFMA Circular 124: Condition 6.9 reporting –

The mitigating factors:

1. The Municipality is assessing an introduction of smart prepaid meters
2. The Municipality is strengthening debt collection measures to improve the collection rate
3. We are also cutting or reducing non-core expenditure


The risks associated:

1. The municipality does not collect enough revenue due to Eskom supplied areas, and resistance by consumers in the implementation of credit control and debt collection measures.
2. The municipality might not be able to provide basic services to the communities.
3. The going concern whereby the liabilities may be more than the assets.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

2.13 Annexure B: Compliance with the conditions for Municipal Debt Relief

| Annexure A2 - Monthly | | Notes/Comments | |
|--|--|-----------------------|--|
|  <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> | | | |
| Northern Cape Provincial Treasury | | | |
| Certificate of Compliance: Municipal Debt Relief Conditions for Application | | | |
| Period | Jan '24 | | |
| National Financial Year | 2024/25 | | |
| Demarcation Code of Municipality being assessed | NC092 | | |
| District | Frances Baard | | |
| Demarcation Description | Dikgatlong | | |
| I, Carol Coetzee, 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 | | | |
| 6.3 + Maintaining the Eskom and bulk water current account - <small>(current account for the purpose of this exercise means the account for a single month's consumption)</small> | | | |
| 6.12 | - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i> | No | No payment was made towards bulk water for the month of January due to cash flow issues |
| 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://gportal.nat.treasury.gov.za ? | No | No payment was made towards bulk water for the month of January due to cash flow issues |
| 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? | No | No payment was made towards bulk water for the month of January due to cash flow issues. |
| 6.3 + Maintaining the Eskom bulk current account - <small>(current account for the purpose of this exercise means the account for a single month's consumption)</small> | | | |
| 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)? <i>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 accounts) up to the date of NT approval of the application.</i> | No | No payment was made payment towards bulk electricity (Eskom) for the month of January due to cash flow issues |
| 6.3.2 | - 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://gportal.nat.treasury.gov.za ? | No | No payment was made payment towards bulk electricity (Eskom) for the month of January due to cash flow issues. |
| 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? | No | No payment was made payment towards bulk electricity (Eskom) for the month of January due to cash flow issues |
| 6.4 Compliance with a funded MTREF - <small>(choose from drop down list the MTREF assessed)</small> | | 2024/25 Adopted MTREF | |
| 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://info.nat.treasury.gov.za/Guidelines/Pages/Funding_guidelines.aspx ? | No | The municipal MTREF is unfunded. A funding plan was tabled to council and uploaded on GoMuni. |
| 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? | No | The municipal MTREF is unfunded |
| 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 | The municipality budgeted for debt impairment. |
| <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment along with the historic collection trend should align to 40 per cent of the 2022/23 MTREF revenue projections (also property 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".</i> | | | |
| 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 | |
| <i>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".</i> | | | |
| 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 | |
| <i>Note - if the municipality has an FPP, it is separate budget funding plan is not necessary. However, the PF / NT must ascertain whether the existing FPP incorporates / will give effect to a funded MTREF. If not, the FPP requires strengthening.</i> | | | |

DIKGATLONG MUNICIPALITY

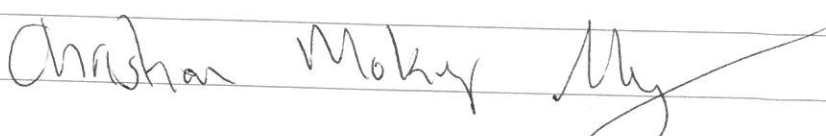
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

| | | | | | |
|----|----|---------|--|-----|--|
| 41 | 12 | 6.4.2 | <p>- 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)?</p> <p><i>Note: Only if the municipality does not have an FRP may you select "No" for this question.</i></p> | Yes | |
| 42 | 13 | 6.4.2 | <p>- 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.)?</p> | Yes | |
| 43 | 14 | 6.5 | <p>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 from the tabling of the 2023/24 MTREF?</p> | Yes | |
| 44 | 15 | 6.6 | <p>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:</p> | | |
| 45 | 16 | 6.6.1 | <p>- 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?</p> | Yes | |
| 46 | 17 | 6.6.2 | <p>- 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?</p> | Yes | |
| 47 | 18 | 6.6.3 | <p>- 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? <i>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 water.</i></p> | No | The Municipality is having a challenge with implementing credit control in Eskom areas. The Municipality does not have resources and infrastructure to restrict water. |
| 48 | 19 | 6.6.4 | <p>- 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?</p> <p><i>Note - the municipality's monthly MFMA s 71 statement must include as part of the narratives the indigent information and evidence for this.</i></p> | Yes | |
| 49 | 20 | 6.6 | <p>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.</p> | | |
| 50 | 21 | 6.7 | <p>Maintain a minimum average quarterly collection of property rates and services charges</p> | | |
| 51 | 22 | 6.7.1 | <p>- 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 s 71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?</p> | No | The Municipality is having a challenge with implementing credit control in Eskom areas. The Municipality does not have resources and infrastructure to restrict water. |
| 52 | 23 | 6.7.2 | <p><i>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 the norm.</i></p> <p>- 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:</p> | | |
| 53 | 24 | 6.7.2.1 | <p>* 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.</p> | Yes | |
| 54 | 25 | 6.7.2.2 | <p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p> | Yes | |
| 55 | 26 | 6.7.2.3 | <p>* 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?</p> | Yes | |
| 56 | 27 | 6.7.3 | <p>- 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?</p> | No | The Municipality is in the process of acquiring smart meters to install in Eskom Supplied areas in order to implement credit control fully. The Municipality have applied for the Smart Meter Rollout Grant. |
| 57 | 28 | 6.7.4 | <p>- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTREF with a smart pre-paid meter?</p> | Yes | |
| 58 | 29 | 6.7.5 | <p>- 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?</p> | Yes | |
| 59 | 30 | 6.8 | <p>Municipality's Completeness of the revenue base</p> | | |
| 60 | 31 | 6.8.1 | <p>- 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?</p> | No | The Municipality is busy addressing exceptions on the rates recon to ensure total alignment |
| 61 | 32 | 6.8.1 | <p>- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?</p> <p><i>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</i></p> | Yes | |
| 62 | 33 | 6.8.2 | <p>- For the latest ending Quarter - 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://guploadportal.treasury.gov.za/?</p> | Yes | |
| 63 | 34 | 6.9 | <p>Monitor and report on implementation</p> | | |
| 64 | 35 | 6.9.1 | <p>- 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?</p> | Yes | |

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DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

| | | | | | |
|----|----|--------|--|--|---|
| 66 | 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 mSCDA data string? | Yes | |
| 67 | 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? | No | The Municipality is not reporting monthly on FRP as it's not mandatory |
| 68 | 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? | No | |
| 69 | | | <i>Note: A municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and NT.</i> | | |
| 70 | | 6.10 | Provincial Treasury Note - Provincial Treasury certification of municipal compliance - In terms of section 5 and 78 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless: | | |
| 71 | 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 | |
| 72 | 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? | No | |
| 73 | 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? | No | |
| 74 | | | <i>Note - If the PT failed to address its failure with non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i> | | |
| 75 | 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 | |
| 76 | | | <i>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 the 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 40. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> | | |
| 77 | | 6.12 | For the duration of the Municipal Debt Relief (to ensure proper management of resources): | | |
| 78 | 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 | The Municipality does not have a Sub-bank account to ring fence Water and Electricity revenue |
| 79 | 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 | |
| 80 | | | <i>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.87s.</i> | | |
| 81 | 39 | 6.13 | 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 | |
| 82 | 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? | No | No debt has been written off as yet |
| 83 | 41 | 6.14 | NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | Yes | |
| 84 | | | <i>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. 8 of 2006). Any such application must be preceded by the relevant process for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary written delivery agreement, aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's under support to Eskom, Eskom will once again have to enforce its credit control and debt collection practices also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i> | | |
| 86 | | 86 | PT: HOD/ NT / MM Name: | | |
| 87 | | 87 | | | |
| 88 | | 88 | Signature of HOD/ NT/ MM: |  | |
| 89 | | 89 | | | |
| 90 | | 90 | Date: | | |
| 91 | | 91 | <i>Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance</i> | | |

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DIKGATLONG MUNICIPALITY


IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

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

The table below shows the municipality’s overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval effective date of 01 December 2023:

| National Treasury | | Province | |
|---|---------------|------------------|--|
| Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 | | NW | |
| Code | District | Code Description | |
| NC092 | Frances Baard | Digatlong | |

| Municipal Details | | Monthly Performance Report | | | | | | | | | | | | Compliance Status | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------|----------------------------|--------------------------------------|----|----|----|--------------------------------|-----|-----|-----|-----------------------------|-----|---|-------------------|-----|-----|---|-----|-----|-----|-------|-------------------|------------------------------|-----|-----|-----|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------------|----------------|
| Month | Code Descr | Code | Part A | | | | Part B | | | | Part C | | Part D | | | | Part E | | | | Score | Compliance Status | | | | | | | | | | | | | | | | | | |
| | | | Estom And Bulk water current account | | | | Compliance with a funded MTREF | | | | FRP/BFP & Tariff Assessment | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | | | Maximization of Revenue Base | | | | Oversight | | | | | | | | | | | | | |
| C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 |
| 1.July | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 54% | Not Compliance |
| 2.August | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 54% | Not Compliance |
| 3.September | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 46% | Not Compliance |
| 4.October | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 59% | Not Compliance |
| 5.November | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 61% | Not Compliance |
| 6.December | Digatlong | NC092 | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 56% | Not Compliance |
| 7.January | Digatlong | NC092 | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | 0% | Not Compliance |
| 8.February | Digatlong | NC092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not Compliance | |
| 9.March | Digatlong | NC092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not Compliance |
| 10.April | Digatlong | NC092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not Compliance |
| 11.May | Digatlong | NC092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not Compliance |
| 12.June | Digatlong | NC092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Not Compliance |

| | | |
|-------------------|---|---------------------|
| HOD Name: | <i>Abraham Moleky</i> | Comments/Motivation |
| Signature of HOD: |  | |
| Date: | | |

2.15 The Provincial Treasury Debt Relief Compliance Assessment

The Provincial Treasury debt relief compliance certificate and report issued to the municipality.

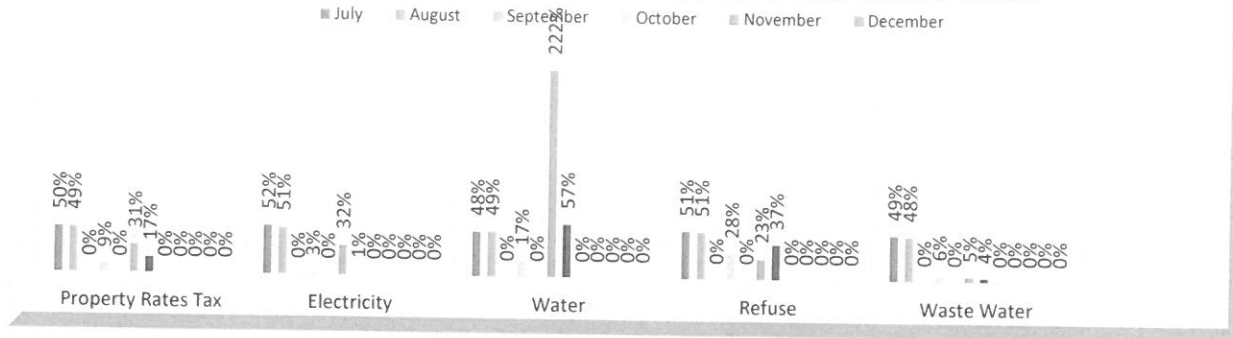
Please note that the compliance certificate for the month of December 2024 has not been received yet from the Provincial treasury.

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

2.16 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average Monthly collection of property rates and services charges)

% MONTHLY Collection PERFORMANCE



Municipal Debt Relief - Monthly Revenue Collection Reporting (Condition 6.7)

Province: Northern Cape | N/292

Average collection rate (MFMA Circular 124 Condition 6.7): 22.3%

NB: Collection rate principle applied (Cash collection of previous month billing)

| Collection Rate Assessment | Quarter 1 Performance | | Quarter 2 Performance | | Quarter 3 Performance | | Quarter 4 Performance | |
|----------------------------|-----------------------|--------|-----------------------|--------|-----------------------|--------|-----------------------|--------|
| | Actual | Target | Actual | Target | Actual | Target | Actual | Target |
| Property Rates Tax | 50% | 45% | 48% | 49% | 51% | 51% | 49% | 48% |
| Electricity | 52% | 51% | 52% | 51% | 52% | 51% | 52% | 51% |
| Water | 48% | 49% | 48% | 49% | 57% | 48% | 48% | 48% |
| Refuse | 51% | 51% | 28% | 23% | 37% | 51% | 37% | 51% |
| Waste Water | 49% | 48% | 6% | 5% | 0% | 0% | 0% | 0% |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

2.17 Monthly - Restriction of Free Basic Services to Indigent Households



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 stated otherwise)

| Description | Ref | As Per Debt Relief Application | | 2024/2025 - Monthly Monitoring | | | | | | | | | | | | | | | |
|---|-----|--------------------------------|--|--------------------------------|----------------|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Current Year - 2024/2025 | | Baseline | Adopted Budget | Adjusted Budget | Full Year Forecast | M01 | M02 | M03 | M04 | M05 | M06 | M07 | M08 | M09 | M10 | M11 | M12 |
| Indigent Household service targets | 1 | | | | | | | | | | | | | | | | | | |
| Water (Include All indigent households also in Eskom supplied areas) | | | | | | | | | | | | | | | | | | | |
| Indigent HH's with piped water inside dwelling | | | | | | | | 489 | 489 | 489 | 489 | | 489 | 489 | | | | | |
| Indigent HH's with piped water inside yard (but not in dwelling) | | | | | | | | 150 | 150 | 150 | 150 | | 150 | 150 | | | | | |
| Indigent HH's using public tap (at least min service level) | 2 | | | | | | | 34 | 34 | 34 | 34 | | 34 | 34 | | | | | |
| Indigent HH's with other water supply (at least min service level) | 3 | | | | | | | | | | | | | | | | | | |
| Total no. of indigent HH's receiving Minimum Service Level and Above sub-total | 4 | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| 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 | 5 | | | | | | | | | | | | | | | | | | |
| Total no. of indigent HH's receiving - Below Minimum Service Level sub-total | 5 | | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 5 | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| Status of Water meters | | | | | | | | | | | | | | | | | | | |
| Number of indigent HH's with piped Water | | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| Number of indigent HH's with conventional metered Water | | | | | | | | | | | | | | | | | | | |
| Number of indigent HH's NOT metered currently - Water | | | | | | | | | | | | | | | | | | | |
| Number of indigent HH's with NO Water supply - No metering | | | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 10 | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| Status of unlimited supply of Water | | | | | | | | | | | | | | | | | | | |
| Number of indigent HH's with conventional metered Water - where the municipality is NOT or partially restricting Water to the national Free Basic Limit of 6 kilolitres per household per month | | | | | | | | | | | | | | | | | | | |
| Number of indigent HH's NOT metered currently, receiving unlimited supply - Water | | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| Total number of registered indigent households receiving unlimited supply - Water | | | | | | | | 673 | 673 | 673 | 673 | | 673 | 673 | | | | | |
| 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 | | | | | | | 11 | 11 | 11 | 11 | | 11 | 11 | | | | | |

DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

| Energy (Exclude All indigent households also in Eskom supplied areas) | | 09 | 09 | 09 | 09 | 09 | 09 |
|---|--|---------|---------|---------|---------|---------|---------|
| Indigent HH's with Electricity (at least min service level) | | 69 | 69 | 69 | 69 | 69 | 69 |
| Indigent HH's with Electricity (spread min service level) | | 504 | 504 | 504 | 504 | 504 | 504 |
| Total no. of indigent HH's receiving Minimum Service Level and Above National | | 573 | 573 | 573 | 573 | 573 | 573 |
| Indigent HH's with Electricity (if min service level) | | 573 | 573 | 573 | 573 | 573 | 573 |
| Indigent HH's with Electricity (spread if 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 | | 573 | 573 | 573 | 573 | 573 | 573 |
| Status of Electricity meters | | - | - | - | - | - | - |
| Number of indigent HH's with prepaid Electricity | | 668 | 668 | 668 | 668 | 668 | 668 |
| Number of indigent HH's with conventional metered Electricity | | 5 | 5 | 5 | 5 | 5 | 5 |
| 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 | | 673 | 673 | 673 | 673 | 673 | 673 |
| Status of unlimited supply of Electricity | | - | - | - | - | - | - |
| Number of indigent HH's with conventional metered Electricity - where DiG Municipality is NOT currently receiving Electricity to the National Free Basic (NFB) 6kWh per household per month | | 5 | 5 | 5 | 5 | 5 | 5 |
| Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity | | - | - | - | - | - | - |
| Total number of registered indigent households receiving unlimited supply - Electricity | | 5 | 5 | 5 | 5 | 5 | 5 |
| 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 | | 3 | 3 | 3 | 3 | 3 | 3 |
| Number of ALL Households receiving Free Basic Service (including registered indigent households) | | 7 | 7 | 7 | 7 | 7 | 7 |
| Water (6 kilolites per household per month) | | 673 | 673 | 673 | 673 | 673 | 673 |
| Electricity/other energy (50kwh per household per month) | | 673 | 673 | 673 | 673 | 673 | 673 |
| Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000) | | - | - | - | - | - | - |
| Water (6 kilolites per household per month) | | 74 204 | 74 204 | 74 204 | 74 204 | 74 204 | 74 204 |
| Electricity/other energy (50kwh per household per month) | | 82 102 | 82 102 | 82 102 | 82 102 | 82 102 | 82 102 |
| Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000) | | - | - | - | - | - | - |
| Water (6 kilolites per household per month) | | 10 928 | 10 928 | 10 928 | 10 928 | 10 928 | 10 928 |
| Electricity/other energy (50kwh per household per month) | | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 |
| Total cost of FBS Water and Electricity provided to ALL Households | | 149 054 | 149 054 | 149 054 | 149 054 | 149 054 | 149 054 |
| Highest level of free service provided per household (ALL Households) | | - | - | - | - | - | - |
| Property rates (R value threshold) | | - | - | - | - | - | - |
| Water (kilolites per household per month) | | 3 066 | 3 066 | 3 066 | 3 066 | 3 066 | 3 066 |
| Sanitation (kilolites per household per month) | | 198 | 198 | 198 | 198 | 198 | 198 |
| Sanitation (Rand per household per month) | | 98 | 98 | 98 | 98 | 98 | 98 |
| Electricity (kwh per household per month) | | 35 600 | 35 600 | 35 600 | 35 600 | 35 600 | 35 600 |
| Revenue cost of subsidised services provided for ALL Households (R'000) | | 9 | 9 | 9 | 9 | 9 | 9 |
| Residential Category - Property rates (tariff adjustment) impermissible values per section 17 of MPRA | | 14 (a) | 14 (a) | 14 (a) | 14 (a) | 14 (a) | 14 (a) |
| PSI Category - Property rates (tariff adjustment) impermissible values per section 17 of MPRA | | 14 (b) | 14 (b) | 14 (b) | 14 (b) | 14 (b) | 14 (b) |
| Additional Subsidies - Property rates exemptions, reductions and rebates in excess of section 17 of MPRA | | 15 | 15 | 15 | 15 | 15 | 15 |
| Water (in excess of 6 kilolites per indigent household per month) | | 1 851 | 1 851 | 1 851 | 1 851 | 1 851 | 1 851 |
| Sanitation (in excess of free sanitation service to indigent households) | | 1 358 | 1 358 | 1 358 | 1 358 | 1 358 | 1 358 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | 644 | 644 | 644 | 644 | 644 | 644 |
| Refuse (in excess of one removal a week for indigent households) | | 1 097 | 1 097 | 1 097 | 1 097 | 1 097 | 1 097 |
| Municipal Housing - rental rebates | | - | - | - | - | - | - |
| Housing - top structure subsidies | | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | 4 949 | 4 949 | 4 949 | 4 949 | 4 949 | 4 949 |

1. include services provided by another entity, e.g. Eskom
 2. Stand distance <= 200m from dwelling
 3. Stand distance > 200m from dwelling
 4. Bonifide, spring, rain-water tank etc.
 5. Must agree to total number of registered indigent households in municipal area (formal and informal settlements receiving services must be included)
 6. include value of subsidy provided by municipality above provincial subsidy level
 7. Show number of households receiving at least these levels of services completely free (formal and informal settlements must be included)
 8. Must reflect the cost to the municipality of providing the Free Basic Service (Water and Electricity) to ALL Households
 9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share
 10. The total number of registered HH's reported on rows 19 & 24 must be the same
 11. Of the total number of registered indigent HH's receiving unlimited supply of Water reported on row 27, provide number of these indigent HH's that are issued with a monthly bill for the consumption above the 6 kilolites FBS water
 12. The total number of registered HH's reported on rows 39 & 44 must be the same
 13. Of the total number of registered indigent HH's receiving unlimited supply of Electricity reported on row 51, provide number of these indigent HH's that are issued with a monthly bill for the consumption above 50 kWh FBS electricity
 14. (a) impermissible on Residential Properties (1/1500 * Number of Residential properties) ; (b) impermissible on Public Service Infrastructure (PSI) (1/30 * Property Market Value * Number of PSI Properties) ; Provide the actual rate value not to be billed
 15. (a) Free Water to indigent HH's exceeding the 6 kilolites FBS water
 15 (b) Free Water to any HH's that is not indigent
 16. If the Municipality provides unlimited free basic water to any indigent and/or any other households, it must also account for the related unlimited sanitation

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DIKGATLONG MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025

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

| Property Rates Reconciliation | | | | | | |
|--------------------------------|-------------------------|----------------------|--------------------|-------------------------|-------------------------|---------------------|
| Province | NC | | | | | |
| District | Frances Baard District | | | | | |
| Type | LM | | | | | |
| Municipal Name | Dikgatlong | | | | | |
| GV Period | 01/07/2020 - 30/06/2025 | | | | | |
| Financial Year | 2021/2022 | | | | | |
| Reconciliation Period | Quarter 2 | | | | | |
| Reconciliation Overview | | | | | | |
| High Level Reconciliation | | | | | | |
| Property Categories | # of Properties | | | Market Values | | |
| | GV | MFS | Variance | GV Market Values | MFS Market Values | Variance |
| Residential | 7048 | 7047 | 1 | 835 790 000.00 | 835 725 000.00 | 65 000.00 |
| Industrial | 34 | 32 | 2 | 31 400 000.00 | 30 170 000.00 | 1 230 000.00 |
| Business and Commercial | 81 | 74 | 7 | 88 365 000.00 | 83 155 000.00 | 5 210 000.00 |
| Agricultural | 633 | 579 | 54 | 1 980 875 000.00 | 1 754 565 000.00 | 226 310 000.00 |
| Mining | 27 | 11 | 16 | 7 260 000.00 | 22 690 000.00 | - 15 430 000.00 |
| State Owned for Public Purpose | 100 | 99 | 1 | 284 656 000.00 | 265 506 000.00 | 19 150 000.00 |
| PSI | 96 | 95 | 1 | 5 760 000.00 | 5 750 000.00 | 10 000.00 |
| PBO | 1 | 1 | 0 | 850 000.00 | 850 000.00 | - |
| Multi Use | 18 | 1 | 17 | 69 715 000.00 | 1 500 000.00 | 68 215 000.00 |
| Vacant | 761 | 763 | -2 | 38 424 000.00 | 38 794 000.00 | - 370 000.00 |
| POW | 36 | 36 | 0 | 17 075 000.00 | 17 075 000.00 | - |
| Municipal | 1692 | 1692 | 0 | 211 937 000.00 | 211 937 000.00 | - |
| Other | 12 | 109 | -97 | 43 305 000.00 | 347 695 000.00 | - 304 390 000.00 |
| | <u>10539</u> | <u>10539</u> | <u>0</u> | <u>3 615 412 000.00</u> | <u>3 615 412 000.00</u> | <u>-</u> |
| Detailed Reconciliation | | | | | | |
| Property Categories | Monthly Billing | | | Quarterly | | |
| | GV | MFS | Variance | GV | MFS | Variance |
| Residential | 733 349 | 990 369 | - 257 020 | 2 200 047.16 | 2 971 107.66 | - 771 060.50 |
| Industrial | 99 166 | 92 914 | 6 253 | 297 499.30 | 278 741.73 | 18 757.57 |
| Business and Commercial | 251 538 | 255 135 | - 3 597 | 754 615.01 | 765 406.32 | - 10 791.31 |
| Agricultural | 54 144 | 3 703 | 50 441 | 162 431.75 | 11 108.37 | 151 323.38 |
| Mining | 89 350 | 46 187 | 43 163 | 268 050.09 | 138 559.89 | 129 490.20 |
| State Owned for Public Purpose | 1 335 345 | 286 960 | 1 048 385 | 4 006 035.05 | 860 879.40 | 3 145 155.65 |
| PSI | 18 914 | 1 362 | 17 552 | 56 743.34 | 4 086.84 | 52 656.50 |
| PBO | - | - | - | - | - | - |
| Multi Use | - | - | - | - | - | - |
| Vacant | 93 434 | 96 671 | - 3 237 | 280 303.08 | 290 014.35 | - 9 711.27 |
| POW | - | 1 554 | - 1 554 | - | 4 661.67 | - 4 661.67 |
| Municipal | - | 6 090 | - 6 090 | - | 18 268.74 | - 18 268.74 |
| Other | - | 23 164 | - 23 164 | - | 69 493.17 | - 69 493.17 |
| Total | <u>R2 675 241.60</u> | <u>R1 804 109.38</u> | <u>R871 132.22</u> | <u>8 025 724.79</u> | <u>5 412 328.14</u> | <u>2 613 396.65</u> |

Prepared By

T. Mogorosi

Date

14/02/2025

Contact Details

Signature

[Signature]

Reviewed By

Christian Moko

Date

14/02/2025

Contact Details

Signature

[Signature]

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

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

The municipality need to include as part of the MFMA s.71 narrative statement in this part –

- i. Any Eskom Bulk current account invoice(s) due and payable during the month of reporting;
- ii. The municipality's proof of payment of any such Eskom Bulk current account invoice(s) during the month of reporting;
- iii. The municipality's reconciliation statement for electricity aligning to the MFMA S71 mSCOA data strings upload; and
- iv. If the municipality has the water function, the bulk water current account invoice(s) and municipality water reconciliation statement (aligning to the mSCOA data string upload for the period) should similarly be included in this part

DIKGATLONG MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025 ❖

RECOMMENDATIONS

It is recommended that the Mayoral Committee / Mayoral Committee meeting take note of -

1. The monthly budget statement for the period ended 31 November 2024;
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above;
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
4. As per recommendations above;
 - a. The finance management will ensure that they comply with the budget funding plan
 - b. The municipality will ensure that credit control is enforced on a monthly basis

The balance of the Eskom bulk account (and / or bulk water account if relevant) and the municipality's reconciliation of these accounts as set-out in paragraph 16.6 above.

DIKGATLONG MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JANUARY 2025
❖

2.20 Municipal Manager's Quality Certificate

Quality Certificate

I, B. TSINYANE, the Acting Municipal Manager of **Dikgatlong Local Municipality (NC092)**, hereby certify that;

- Monthly budget statement in line with MFMA Section 71 for the period ended November 2024 has been prepared in accordance with the Municipal Finance Management Act no.56 of 2003 and regulations made under the Act.

Print Name B. TSINYANE

Acting Municipal Manager of **Dikgatlong Local Municipality (NC092)**

Signature 

Date _____