

# Mhlontlo Local Municipality



## In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act  
(56/2003): Municipal Budget and Reporting Regulations, Government Gazette  
32141, 17 May 2009

### Monthly Budget Statement

February 2024

2023-2024 Financial Year

## **TABLE OF CONTENTS**

Glossary

Executive Summary

Monthly Budget Statement Summary

Financial Performance (Standard Classification)

Financial Performance (revenue and expenditure by municipal vote)

Financial Performance (Revenue and Expenditure)

Capital Expenditure (by Municipal Vote)

Financial Position

Cash Flow

### **PART 2 – SUPPORTING DOCUMENTATION**

Material Variances

Debtors' Analysis

Creditors Analysis

Investment Portfolio Analysis

Allocation of grant receipts and expenditure

Expenditure on councillors, employees and managers

Bank Reconciliation

Municipal Manager's Quality Certification

## Glossary

**Accrual Accounting** – An accounting method that measures the performance and position of the municipality by recognising events regardless of when cash transactions occur.

**Adjustment Budget** – Prescribed in section 28 of the MFMA

**Allocations** – Money received from other Municipalities, Provincial or National Government.

**Budget** – Financial Plan of the Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, examples include credit control policy, rates policy, tariff policy and funding and reserves policy.

**Capital Expenditure** – Expenditure on items such as machinery, buildings, land, infrastructure (roads).

**Cash Flow Statement** – Provides aggregate data regarding all cash inflows the municipality receives from both its ongoing operations and external investment sources, as well as all cash outflows that pay for municipality's activities and investments during a month.

**DORA** – Division of Revenue Act. Annual legislation reflecting total allocations per municipality made by provincial and national governments.

**Equitable Share** – A general grant paid to municipalities predominantly targeted to help with free basic services.

**Fruitless and Wasteful Expenditure** – Expenditure made in vain, that would have been avoided had reasonable care been exercised.

**MBRR** – Local Government Municipal Budget and Reporting Regulations.

**MIG** – Municipal Infrastructure Grant

**MTREF** – Medium Term Revenue and Expenditure Framework.

**Operating Expenditure** – Day to day expenses of the Municipality such as salaries, repairs and maintenance and general expenses.

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards achieving those objectives.

**Unauthorised Expenditure** – Spending without budget or in excess of the approved budget

**Vote** – A department



## **SECTION 1 – EXECUTIVE SUMMARY**

### **1.1 Introduction**

MFMA Section 52(d) states that the Mayor must within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

Municipal budget regulations sub-heading 2.5 requires that this report must be in the Section 71 of the MFMA format, which requires that this report must be prepared in the following manner:

- Actual Revenue per revenue source;
  - Actual expenditure per vote;
  - Actual Capital Expenditure per vote;
  - The amount of any allocations received,
  - Actual Expenditure on allocations received,
  - Actual Expenditure on those allocations,
  - Where necessary, explanations on:
    - Any material variances from the municipality's projected revenue per source, and from the municipality's expenditure projections per vote.
    - Any material variances from the SDBIP, and
    - Remedial or corrective steps taken or to be taken by the municipality
2. The statement must include: -
- Projections of municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections;
3. The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget.

This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognised by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is received or made.

This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

### **Operating Revenue**

In the statement of financial performance, revenue accrued is R 222, 5 million out of the projected R 193, 6 million giving rise to a variance of 15%. Variance contributing factors are explained in the sub headings of the revenue items.

Total cash receipts on operating revenue excluding grants totals to R40.1 million since July 2023 out of the expected R28, 1 million. The substantial amount received was due to collections on government property rates and VAT refundable.

#### ***Property Rates***

The amount accrued on rates amounts to R35, 7 million, out of the expected R24, 5 million.

Total actual cash collected on rates since July 2023 is R16.5 million against the expected R24, 5 million.

#### ***Refuse Removal***

Amount accrued on refuse removal is R1,7 million against the expected R1,3 million.

Total actual cash received on refuse removal since July 2023 is R450 thousand out of the expected collection of R1,3 million.

#### ***Investment Revenue***

This relates to interests received on the call account deposits. Interest received since July 2023 amounts to R7, 5 million out of the expected R7.8 million.

#### ***Other Revenue***

Rental of facilities and Equipment –R32 thousand has been received since July 2023 instead of the expected R10 thousand.

Fines- R235 thousand has been received so far against the expected R51 thousand.

Licenses and permits- R751 thousand has been received since July 2023 and the municipality expected to receive R1,1 million.

Agency Services- The amount collected since July amounts to R847 thousand and the expected budget is R1,2 million.



### **Operating Expenditure**

On operating expenditure, R230, 7 million was spent against the expected budget of R303, 8 million giving rise to a negative variance of more than R73, 1 million. This is because on non-cash items like depreciation and debt impairment that have not been accounted for.

#### ***Employee Costs***

R71, 6 million has been spent to date on employee related costs against the expected R70, 0 million.

#### ***Remuneration of Councillors***

Amount spent since July totals to R15, 8 million against the budgeted R15, 8 million.

#### ***Other Expenditure***

This line item includes all the other operating expenses like accommodation, telephone, electricity etc. Expenditure is R114 ,6 million against the expected budget of R147, 6 million.

### **Capital Expenditure**

On Capital Expenditure the municipality has spent a total of R54, 2 million against the expected R90, 0 million budgets to date. This will be explained more on table C5 where departmental expenditures are reflected.

### **Financial Position**

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short-term liabilities is tested by taking the total current assets and dividing them by current liabilities. This test is mainly used to give an idea of the municipality's ability to pay back its short-term liabilities using the current assets.

### **Cash Flows**

The municipality ended the month with a positive cash and cash equivalents balance.

## Table C1- Monthly Budget Statement Summary

The table below reflects on the summary of the total municipality's budget against year to date collections or expenditures.

EC156 Mhlontlo - Table C1 Monthly Budget Statement Summary - M08  
February

Description R thousands	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	20	36 791	36 791	62	35 652	24 528	11 124	45%	36 791
Service charges	407	1 981	1 981	214	1 713	1 320	393	30%	1 981
Investment revenue	1 823	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational	1 823	6 148	11 648	732	7 495	7 765	(271)	-3%	11 648
Other own revenue	22 827	240 152	239 976	579	177 613	159 984	17 628	11%	—
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26 901</b>	<b>285 072</b>	<b>290 396</b>	<b>1 588</b>	<b>222 473</b>	<b>193 598</b>	<b>28 875</b>	<b>15%</b>	<b>290 396</b>
Employee costs	21 785	97 827	145 515	8 418	71 599	97 010	(25 411)		145 515
Remuneration of Councillors	3 311	20 690	23 748	1 711	15 773	15 832	(59)		23 748
Depreciation and amortisation	(12 629)	49 421	49 421	—	20 947	32 947	(12 000)		49 421
Interest	795	—	—	—	—	—	—		—
Inventory consumed and bulk purchases	541	12 086	13 166	65	7 355	8 778	(1 423)		13 166
Transfers and subsidies	21	2 402	2 402	—	393	1 601	(1 208)	-75%	2 402
Other expenditure	43 793	181 292	213 892	9 313	114 622	147 635	(33 013)	-22%	213 892
<b>Total Expenditure</b>	<b>57 618</b>	<b>363 718</b>	<b>448 145</b>	<b>19 506</b>	<b>230 689</b>	<b>303 803</b>	<b>(73 114)</b>	<b>-24%</b>	<b>448 145</b>
<b>Surplus/(Deficit)</b>	<b>(30 717)</b>	<b>(78 646)</b>	<b>(157 748)</b>	<b>(17 919)</b>	<b>(8 217)</b>	<b>(110 206)</b>	<b>101 989</b>	<b>-93%</b>	<b>(157 748)</b>
Transfers and subsidies - capital (monetary allocations)	13 143	63 193	98 149	6 981	57 560	65 433	(7)	-12%	98 149
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>	<b>94 116</b>	<b>-210%</b>	<b>(59 599)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>	<b>94 116</b>	<b>-210%</b>	<b>(59 599)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(66 603)</b>	<b>101 684</b>	<b>134 631</b>	<b>5 364</b>	<b>54 187</b>	<b>89 754</b>	<b>(35 567)</b>	<b>-40%</b>	<b>134 631</b>
Capital transfers recognised	(56 504)	65 122	109 332	4 276	49 458	72 888	(23 430)	-32%	109 332
Internally generated funds	(10 100)	36 592	24 030	1 088	4 535	16 020	(11 485)	-72%	24 030
<b>Total sources of capital funds</b>	<b>(66 603)</b>	<b>101 714</b>	<b>133 361</b>	<b>5 364</b>	<b>53 993</b>	<b>88 908</b>	<b>(34 915)</b>	<b>-39%</b>	<b>133 361</b>
<b>Financial position</b>									
Total current assets	131 240	128 240	109 871		156 348				109 871
Total non current assets	589 849	587 621	598 974		546 704				598 974
Total current liabilities	44 863	65 898	160 918		46 182				160 918
Community wealth/Equity	662 826	649 963	547 927		607 527				547 927
<b>Cash flows</b>									
Net cash from (used) operating	117 596	73 389	121 957	(17 217)	29 189	80 956	51 767	64%	121 957
Net cash from (used) investing	(8 207)	(101 969)	(133 361)	(6 198)	(52 429)	—	52 429	#DIV/0!	(133 361)
<b>Cash/cash equivalents at the month/year end</b>	<b>127 381</b>	<b>104 548</b>	<b>88 974</b>	<b>(25 654)</b>	<b>111 997</b>	<b>101 776</b>	<b>(10 221)</b>	<b>-10%</b>	<b>88 974</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	3 211	705	691	685	679	15 690	86 889	—	108 550
<b>Creditors Age Analysis</b>									
Total Creditors	1 912	(81)	797	(297)	30	(94)	(95)	554	2 725





**Table C2: Statement of Financial Performance by vote**

This table reflects the operating budget in the standard classification which are the Government Finance Statistics Functions and Sub-Functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of organisational structures used by different institutions. The main functions are Governance and administration, Community and public safety, Economic and environmental services, and Trading Services. It is for this reason that the financial performance is reported in standard classification, Table C2 and by municipal vote, Table C3.

**EC156 Mhlontlo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February**

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		25 077	143 587	149 087	976	118 158	99 391	18 766	19%	149 087
Executive and council		19 618	28 535	28 535	—	21 401	19 023	2 378	12%	28 535
Finance and administration		5 459	115 052	120 552	976	96 757	80 368	16 389	20%	120 552
<i>Community and public safety</i>		877	30 350	30 350	161	34 249	20 233	14 016	69%	30 350
Community and social services		2	550	550	4	571	367	204	56%	550
Public safety		875	29 800	29 800	157	33 679	19 867	13 812	70%	29 800
<i>Economic and environmental services</i>		6 069	124 681	146 100	6 484	93 566	97 400	(3 834)	-4%	146 100
Planning and development		5 636	86 646	121 427	6 269	91 843	80 951	10 891	13%	121 427
Road transport		433	38 035	24 674	216	1 724	16 449	(14 725)	-90%	24 674
<i>Trading services</i>		8 021	49 647	63 008	947	34 059	42 005	(7 947)	-19%	63 008
Energy sources		7 605	—	13 361	731	8 685	8 907	(222)	-2%	13 361
Waste management		416	49 647	49 647	217	25 373	33 098	(7 725)	-23%	49 647
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	2	40 043	348 265	388 546	8 569	280 032	259 030	21 002	8%	388 546
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		38 736	170 638	187 129	12 619	102 922	129 536	(26 614)	-21%	187 129
Executive and council		10 064	55 136	66 338	5 925	47 031	44 225	2 806	6%	66 338
Finance and administration		28 646	115 453	120 741	6 694	55 854	85 277	(29 423)	-35%	120 741
Internal audit		25	50	50	—	37	33	3	10%	50
<i>Community and public safety</i>		6 147	35 794	49 341	2 461	22 470	32 894	(10 424)	-32%	49 341
Community and social services		228	1 609	1 609	—	882	1 073	(190)	-18%	1 609
Sport and recreation		7	—	445	4	33	296	(263)	-89%	445
Public safety		5 912	34 185	47 287	2 457	21 555	31 525	(9 970)	-32%	47 287
<i>Economic and environmental services</i>		8 029	135 881	172 076	3 077	92 355	114 717	(22 362)	-19%	172 076
Planning and development		6 441	40 407	43 994	1 468	23 021	29 329	(6 308)	-22%	43 994
Road transport		1 588	95 474	128 082	1 609	69 334	85 388	(16 054)	-19%	128 082
<i>Trading services</i>		4 706	21 405	39 599	1 350	12 942	26 657	(13 715)	-51%	39 599
Waste management		4 706	21 405	39 599	1 350	12 942	26 657	(13 715)	-51%	39 599
<i>Other</i>		—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Functional</b>	3	57 618	363 718	448 145	19 506	230 689	303 803	(73 114)	-24%	448 145
<b>Surplus/ (Deficit) for the year</b>		(17 574)	(15 453)	(59 599)	(10 938)	49 343	(44 773)	94 116	-210%	(59 599)



**Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)**

Operating budget of the institution is approved by council on municipal vote level. The municipal votes are Mayor's Office, Council, Municipal Manager, Budget and Treasury Office, Corporate Services, Local Economic Development, Community Services, and Infrastructure and Development.

Unauthorised expenditure occurs if the total budget in a vote is exceeded by expenditure. The executive and council vote is overspending.

The table below reflects on expenditures per vote. Close monitoring of expenditures is vital.

**EC156 Mhlontlo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL (11: IE)	1	19 618	31 537	31 537	–	23 653	21 025	2 628	12,5%	31 537
Vote 2 - FINANCE AND ADMIN (12: IE)		5 461	115 052	120 552	980	96 778	80 368	16 409	20,4%	120 552
Vote 3 - PLANNING AND DEVELOPMENT (13: IE)		98	24 748	24 748	19	18 697	16 499	2 198	13,3%	24 748
Vote 4 - COMMUNITY AND SOCIAL SERVICES (15: IE)		9	29	29	2	24	19	5	27,5%	29
Vote 5 - PUBLIC SAFETY (17: IE)		875	57 853	57 853	157	34 229	38 569	(4 340)	-11,3%	57 853
Vote 7 - WASTE MANAGEMENT (20: IE)		407	22 115	22 115	214	25 349	14 743	10 605	71,9%	22 115
Vote 8 - ROAD TRANSPORT (22: IE)		13 575	96 930	131 710	7 197	81 303	87 807	(6 504)	-7,4%	131 710
Vote 9 - ELECTRICITY (24: IE)		–	–	–	–	–	–	–	–	–
Vote 10 - OTHER (25: IE)		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>40 043</b>	<b>348 265</b>	<b>388 546</b>	<b>8 569</b>	<b>280 032</b>	<b>259 030</b>	<b>21 002</b>	<b>8,1%</b>	<b>388 546</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL (11: IE)	1	12 911	67 154	78 934	6 308	54 220	52 623	1 597	3,0%	78 934
Vote 2 - FINANCE AND ADMIN (12: IE)		32 647	103 088	111 521	6 450	51 511	79 387	(27 877)	-35,1%	111 521
Vote 3 - PLANNING AND DEVELOPMENT (13: IE)		3 770	31 030	33 857	816	16 257	22 571	(6 314)	-28,0%	33 857
Vote 4 - COMMUNITY AND SOCIAL SERVICES (15: IE)		224	4 639	4 365	–	864	2 910	(2 046)	-70,3%	4 365
Vote 5 - PUBLIC SAFETY (17: IE)		6 683	34 665	41 016	2 466	21 350	27 344	(5 994)	-21,9%	41 016
Vote 6 - SPORT AND RECREATION (18: IE)		7	–	445	4	33	296	(263)	-88,9%	445
Vote 7 - WASTE MANAGEMENT (20: IE)		1 254	17 988	43 349	1 589	13 798	28 899	(15 102)	-52,3%	43 349
Vote 8 - ROAD TRANSPORT (22: IE)		121	105 155	134 659	1 873	72 657	89 772	(17 115)	-19,1%	134 659
<b>Total Expenditure by Vote</b>	2	<b>57 618</b>	<b>363 718</b>	<b>448 145</b>	<b>19 506</b>	<b>230 689</b>	<b>303 803</b>	<b>(73 114)</b>	<b>-24,1%</b>	<b>448 145</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>	<b>94 116</b>	<b>-210,2%</b>	<b>(59 599)</b>



# Table C4- Statement of Financial Performance

EC156 Mhlontlo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

20150 million - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue</u>										
<u>Exchange Revenue</u>										
Service charges - Waste management		407	1 981	1 981	214	1 713	1 320	393	30%	1 981
Sale of Goods and Rendering of Services		152	29	29	2	93	19	74	388%	29
Agency services		244	1 728	1 728	41	847	1 152	(305)	-26%	1 728
Interest earned from Receivables		(6)	80	80	-	-	53	(53)	-100%	80
Interest from Current and Non Current										
Assets		1 823	6 148	11 648	732	7 495	7 765			11 648
Rental from Fixed Assets		6	16	16	4	32	10	22	211%	16
Licence and permits		11	-	-	6	111	-	111	#DIV/0!	-
Operational Revenue		2 250	-	-	0	(0)	-	(0)	#DIV/0!	-
<u>Non-Exchange Revenue</u>										
Property rates		20	36 791	36 791	62	35 652	24 528	11 124	45%	36 791
Fines, penalties and forfeits		459	76	76	5	235	51	184		76
Licence and permits		169	1 578	1 578	110	751	1 052	(301)		1 578
Transfers and subsidies - Operational		23 898	236 646	236 471	410	175 544	157 647	17 897		236 471
Gains on disposal of Assets		(2 531)	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>26 901</b>	<b>285 072</b>	<b>290 396</b>	<b>1 588</b>	<b>222 473</b>	<b>193 598</b>	<b>28 875</b>	<b>15%</b>	<b>290 396</b>
<u>Expenditure By Type</u>										
Employee related costs		21 785	97 827	145 515	8 418	71 599	97 010	(25 411)	-26%	145 515
Remuneration of councillors		3 311	20 690	23 748	1 711	15 773	15 832	(59)	0%	23 748
Inventory consumed		541	12 086	13 166	65	7 355	8 778	(1 423)		13 166
Debt impairment		-	15 121	15 121	-	-	15 121	(15 121)	-100%	15 121
Depreciation and amortisation		(12 629)	49 421	49 421	-	20 947	32 947	(12 000)	-36%	49 421
Interest		795	-	-	-	-	-	-		-
Contracted services		2 329	58 567	59 881	4 203	32 363	39 921	(7 558)	-19%	59 881
Transfers and subsidies		21	2 402	2 402	-	393	1 601	(1 208)	-75%	2 402
Irrecoverable debts written off		14 496	-	-	-	-	-	-		-
Operational costs		26 967	107 604	138 890	5 110	82 259	92 593	(10 335)	-11%	138 890
<b>Total Expenditure</b>		<b>57 618</b>	<b>363 718</b>	<b>448 145</b>	<b>19 506</b>	<b>230 689</b>	<b>303 803</b>	<b>(73 114)</b>	<b>-24%</b>	<b>448 145</b>
<u>Surplus/(Deficit)</u>										
Transfers and subsidies - capital (monetary allocations)		(30 717)	(78 646)	(157 748)	(17 919)	(8 217)	(110 206)	101 989	(0)	(157 748)
Transfers and subsidies - capital (in-kind)		13 143	63 193	98 149	6 981	57 560	65 433	(7 873)	(0)	98 149
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>			<b>(59 599)</b>
Income Tax		-	-	-	-	-	-			-
<b>Surplus/(Deficit) after income tax</b>		<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>			<b>(59 599)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>			<b>(59 599)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>(17 574)</b>	<b>(15 453)</b>	<b>(59 599)</b>	<b>(10 938)</b>	<b>49 343</b>	<b>(44 773)</b>			<b>(59 599)</b>



**Table C5: Capital Expenditure (Municipal Vote, standard classification, and funding)**

Year to date budget is R90, 0 million whilst expenditure is sitting at R54, 2 million.

EC156 Mhlontlo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 15 - EXECUTIVE AND COUNCIL (31: CAPEX)		(1 394)	-	775	-	775	516	258	50%	775
Vote 16 - FINANCE AND ADMIN (32: CAPEX)		(3 712)	25 381	15 181	1 088	2 418	10 121	(7 703)	-76%	15 181
Vote 17 - PLANNING AND DEVELOPMENT (33: CAPEX)		(679)	-	-	-	-	-	-		-
Vote 18 - PUBLIC SAFETY (37: CAPEX)		(2 098)	900	1 400	-	479	933	(454)	-49%	1 400
Vote 19 - WASTE MANAGEMENT (40: CAPEX)		(847)	4 710	3 950	-	326	2 633	(2 307)	-88%	3 950
Vote 20 - ROAD TRANSPORT (42: CAPEX)		(57 873)	70 692	113 325	4 276	50 190	75 550	(25 360)	-34%	113 325
<b>Total Capital single-year expenditure</b>	4	(66 603)	101 684	134 631	5 364	54 187	89 754	(35 567)	-40%	134 631
<b>Total Capital Expenditure</b>		(66 603)	101 684	134 631	5 364	54 187	89 754	(35 567)	-40%	134 631
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(1 139)	22 250	14 650	1 088	2 350	9 767	(7 417)	-76%	14 650
Executive and council		-	-	300	-	30	200	(170)	-85%	300
Finance and administration		(1 139)	22 250	14 350	1 088	2 320	9 567	(7 246)	-76%	14 350
<b>Community and public safety</b>		(3 492)	3 050	2 748	-	1 986	1 832	154	8%	2 748
Sport and recreation		-	2 120	544	-	537	362	175	48%	544
Public safety		(3 492)	930	2 205	-	1 449	1 470	(21)	-1%	2 205
<b>Economic and environmental services</b>		(45 134)	58 653	100 562	4 276	42 003	67 041	(25 039)	-37%	100 562
Planning and development		(35 360)	36 772	42 746	4 096	27 549	28 497	(948)	-3%	42 746
Road transport		(9 774)	21 881	57 817	180	14 454	38 544	(24 091)	-63%	57 817
<b>Trading services</b>		(16 838)	17 761	17 001	-	7 879	11 334	(3 455)	-30%	17 001
Energy sources		(16 838)	13 361	13 361	-	7 553	8 907	(1 355)	-15%	13 361
Waste management		-	4 400	3 640	-	326	2 427	(2 100)	-87%	3 640
<b>Total Capital Expenditure - Functional Classification</b>	3	(66 603)	101 714	134 961	5 364	54 218	89 974	(35 757)	-40%	134 961
<b>Funded by:</b>										
National Government		(56 504)	65 122	109 332	4 276	49 458	72 888	(23 430)	-32%	109 332
Transfers recognised – capital		(56 504)	65 122	109 332	4 276	49 458	72 888	(23 430)	-32%	109 332
Internally generated funds		(10 100)	36 592	24 030	1 088	4 535	16 020	(11 485)	-72%	24 030
<b>Total Capital Funding</b>		(66 603)	101 714	133 361	5 364	53 993	88 908	(34 915)	-39%	133 361



# Table C6: Statement of Financial Position

EC156 Mhlontlo - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		111 489	104 548	88 974	111 997	88 974
Trade and other receivables from exchange transactions		1 183	2 958	3 384	4 668	3 384
Receivables from non-exchange transactions		(1 575)	14	586	19 679	586
Current portion of non-current receivables		-	-	-	-	-
Inventory		(324)	(0)	(0)	1 277	(0)
VAT		22 879	1 763	1 684	17 363	1 684
Other current assets		(2 412)	18 956	15 243	1 364	15 243
<b>Total current assets</b>		<b>131 240</b>	<b>128 240</b>	<b>109 871</b>	<b>156 348</b>	<b>109 871</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		5 983	5 983	5 983	5 983	5 983
Property, plant and equipment		583 771	581 481	592 911	540 654	592 911
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		96	157	81	68	81
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>589 849</b>	<b>587 621</b>	<b>598 974</b>	<b>546 704</b>	<b>598 974</b>
<b>TOTAL ASSETS</b>		<b>721 089</b>	<b>715 861</b>	<b>708 845</b>	<b>703 052</b>	<b>708 845</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		19 093	17 294	141 759	12 706	141 759
Trade and other payables from non-exchange transactions		(9 472)	19 633	(15 481)	(677)	(15 481)
Provision		30 515	24 390	29 226	28 218	29 226
VAT		1 499	1 455	1 702	1 876	1 702
Other current liabilities		3 228	3 125	3 713	4 059	3 713
<b>Total current liabilities</b>		<b>44 863</b>	<b>65 898</b>	<b>160 918</b>	<b>46 182</b>	<b>160 918</b>
<b>Non current liabilities</b>						
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>44 863</b>	<b>65 898</b>	<b>160 918</b>	<b>46 182</b>	<b>160 918</b>
<b>NET ASSETS</b>	2	<b>676 226</b>	<b>649 963</b>	<b>547 927</b>	<b>656 870</b>	<b>547 927</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		662 826	649 963	547 927	607 527	547 927
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>662 826</b>	<b>649 963</b>	<b>547 927</b>	<b>607 527</b>	<b>547 927</b>

# Table C7: Cash flow

The table below reflects no problems in the cash flows of the institution.

## EC156 Mhlontlo - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		401	22 443	22 443	33	15 881	—	15 881	#DIV/0!	22 443
Service charges		77	1 208	1 208	10	397	—	397	#DIV/0!	1 208
Other revenue		341 887	3 425	3 425	171	2 080	—	2 080	#DIV/0!	3 425
Transfers and Subsidies - Operational		348	247 605	233 935	18	177 243	227 396	(50 154)	-22%	233 935
Transfers and Subsidies - Capital		5 100	49 832	80 083	—	41 903	—	41 903	#DIV/0!	80 083
Interest		7 098	6 148	11 648	732	7 497	7 765	(268)	-3%	11 648
<b>Payments</b>										
Suppliers and employees		(237 316)	(257 273)	(230 785)	(18 179)	(215 811)	(154 206)	61 605	-40%	(230 785)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>117 596</b>	<b>73 389</b>	<b>121 957</b>	<b>(17 217)</b>	<b>29 189</b>	<b>80 956</b>	<b>51 767</b>	<b>64%</b>	<b>121 957</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		—	—	—	—	—	—	—		—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—		—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—		—
<b>Payments</b>										
Capital assets		(8 207)	(101 969)	(133 361)	(6 198)	(52 429)	—	52 429	#DIV/0!	(133 361)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(8 207)</b>	<b>(101 969)</b>	<b>(133 361)</b>	<b>(6 198)</b>	<b>(52 429)</b>	<b>—</b>	<b>52 429</b>	<b>#DIV/0!</b>	<b>(133 361)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		—	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—		—
<b>Payments</b>										
Repayment of borrowing		—	—	—	—	—	—	—		—
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>109 390</b>	<b>(28 580)</b>	<b>(11 404)</b>	<b>(23 415)</b>	<b>(23 240)</b>	<b>80 956</b>			<b>(11 404)</b>
Cash/cash equivalents at beginning:		17 992	133 129	100 378	(2 239)	135 237	100 378			135 237
Cash/cash equivalents at month/year end:		127 381	104 548	88 974	(25 654)	111 997	101 776			88 974



## PART 2: SUPPORTING DOCUMENTATION

### Table SC3: Aged Debtors

The municipality is being owed a total amount of R108, 6 million of which the biggest portion is on household debtors with R41, 5 million being owed by this group of debtors.

The second biggest is government departments that are sitting at R37, 9 million. The business debtors owing just over R29,1 million.

EC156 Mhlontlo - Supporting Table SC3 Monthly Budget Statement - aged debtors – M08 February

Supporting Table SC3 Monthly Budget Statement - aged debtors – M08 February								
Description	NT Code	Budget Year 2023/24						
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	Total	Total over 90 days
R thousands								
Debtors Age Analysis By Income Source								
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	2 995	499	487	484	88 315	92 780	88 799
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	216	206	203	202	14 943	15 770	15 144
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–
Total By Income Source	2000	3 211	705	691	685	103 258	108 550	103 943
2017/18 - totals only								
Debtors Age Analysis By Customer Group								
Organs of State	2200	155	31	30	29	37 625	37 870	37 654
Commercial	2300	1 365	241	236	235	27 059	29 136	27 294
Households	2400	1 691	433	425	421	38 574	41 544	38 995
Other	2500	–	–	–	–	–	–	–
Total By Customer Group	2600	3 211	705	691	685	103 258	108 550	103 943
Notes								

Notes

# Table SC4: Aged Creditors

EC156 Mhlontlo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

20150000000 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2023/24									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	(199)	207	457	(290)	30	(72)	181	499	812	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	2 111	(288)	296	(7)	-	-	-	-	-	
Auditor General	0800	-	-	44	-	-	(22)	14	87	2 190	
Other	0900	-	-	-	-	-	-	(290)	(32)	(278)	
Total By Customer Type	1000	1 912	(81)	797	(297)	30	(94)	(95)	554	2 725	-



## Table SC5: Investment Portfolio Analysis

All the call deposits are highly liquid short-term investments and are held for the purpose of meeting short-term commitments rather than the purpose of earning a return (interest).

The table below reflects on account balances as at the end of February 2024. Total cash available is R112, 6 million.

EC156 Mhlontlo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investment s by maturity Name of institution & investment ID	R ef	Period of Invest ment	Type of Invest ment	Capit al Guara ntee (Yes/ No)	Vari able or Fixe d inter est rate	Inte rest Rat e <sup>a</sup>	Commi ssion Paid (Rands )	Commi ssion Recipie nt	Expiry date of invest ment	Ope ning bala nce	Inter est to be reali sed	Partial / Prema ture Withdr awal (4)	Invest ment Top Up	Clos ing Bala nce
R thousands		Yrs/M onths												
<b>Municipality</b>														
20-FNB		4	3	Y	3	0,05 15	0	0	20240 630	60 649		(37 055)	23	24 114
23-FNB		4	3	Y	3	0,06 5	0	0	20240 630	3 597	497			3 654
24-FNB		4	3	Y	3	0,05 5	0	0	20240 630	558	57			
25-FNB		48	3	Y	3	0,03 65	0	0	20240 630	1 197	7	(7)		558 1
30-FNB		4	3	Y	3	0,04 55	0	0	20240 630	197	13	(13)		197 1
31-FNB		4	3	Y	3	0,05 15	0	0	20240 630	492 71	7	(7)	1 315	807 80
32-FNB		4	3	Y	3	0,05 5	0	0	20240 630	789 3	818	(818) (19 417)	8 992	781
33-FNB		4	3	Y	3	0,05 15	0	0	20240 630	747	34		16 135	498
34-FNB		4	3	Y	3	0,05 15	0	0	20240 630	734 1	8	(8)		112 609
35-FNB		48	3	Y	3	0,03 25	0	0	20240 630	135 2	18	(721)	33 364	
36-FNB		48	3	Y	3	0,02 5	0	0	20240 630	314	25	(25)		
37-FNB		50	3	Y	3	0,02 5	0	0	20240 630					
Entities sub-total									8					8
TOTAL INVESTME NTS AND INTEREST	2									8				8
										743		(8)		112 617

## Table SC6: Grants Receipts

The grants that were expected since July 2023 were received. The table below reflects on individual grants received.

EC156 Mhlontlo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		21 063	235 872	235 696	372	174 599	157 131	17 468	11,1%	235 696
Equitable Share		19 618	229 195	229 195	-	171 895	152 797	19 098	12,5%	229 195
Expanded Public Works Programme Integrated Grant		433	1 754	1 754	216	1 724	1 169	554	47,4%	1 754
Local Government Financial Management Grant		1 012	2 300	2 300	156	980	1 533	(554)	-36,1%	2 300
Municipal Infrastructure Grant		-	2 623	2 447	-	-	1 632	(1 632)	-100,0%	2 447
	3									
<b>Provincial Government:</b>		-	550	550	-	550	367	183	50,0%	550
LIBRARY SUPPORT		-	550	550	-	550	367	183	50,0%	550
<b>District Municipality:</b>		2 253	-	-	-	-	-	-		-
Sundries		2 253	-	-	-	-	-	-		-
<b>Other grant providers:</b>		582	225	225	38	396	150	246	164,3%	225
Peoples Housing Process (Housing)		87	225	225	12	124	150	(25)	-16,9%	225
Transport, Education and Training SETA		495	-	-	26	271	-	271	#DIV/0!	-
<b>Total Operating Transfers and Grants</b>	5	23 898	236 646	236 471	410	175 544	157 647	17 897	11,4%	236 471
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		13 143	63 193	98 149	6 981	57 560	65 433	(7 873)	-12,0%	98 149
Integrated National Electrification Programme Grant		7 605	13 361	13 361	731	8 685	8 907	(222)	-2,5%	13 361
Municipal Disaster Response Grant		-	-	38 464	1 319	4 841	25 643	(20 802)	-81,1%	38 464
Municipal Infrastructure Grant		5 538	49 832	46 324	4 931	44 033	30 883	13 150	42,6%	46 324
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
FMG - Rev Alloc		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Human Settlement Re-development Programme		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	13 143	63 193	98 149	6 981	57 560	65 433	(7 873)	-12,0%	98 149
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	37 041	299 840	334 620	7 391	233 104	223 080	10 024	4,5%	334 620



# Table SC7: Grants expenditure

The table below reflects on grants' expenditures since July 2023. Also, these amounts are inclusive of VAT.

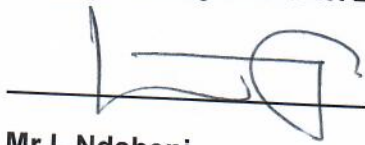
Finance management grant's expenditure amounts to R980 thousand. This amount was used on interns' salaries and training. Library grant expenditure amounts to R480 thousand and was used in paying the librarians' events and salaries. MIG capital expenditure amounts to R44, 0 million. Electrification project expenditure amounts to R8, 7 million. EPWP expenditure amounts to R1,7 million and the MDMRG expenditure amounts to R4,8 million.

EC156 Mhlontlo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		40 387	323 147	397 697	18 414	212 554	265 131	(52 577)	-19,8%	397 697
Equitable Share		39 004	317 463	392 013	17 769	208 919	261 342	(52 423)	-20,1%	392 013
Local Government Financial Management Grant		841	2 011	2 053	357	1 341	1 369	(28)	-2,0%	2 053
Municipal Infrastructure Grant		541	3 673	3 630	288	2 293	2 420	(126)	-5,2%	3 630
<b>Provincial Government:</b>		37	222	339	4	203	226	(23)	-10,2%	339
Allowance - Housing		2	12	23	1	9	15	(7)	-44,9%	23
Allowance - Travel		-	-	-	-	2	-	2	#DIV/0!	-
Annual Bonus		-	-	56	-	22	37	(15)	-39,7%	56
Contributions - Pension Fund		4	10	55	2	16	37	(21)	-56,0%	55
Levy - Skills Development SETA		1	-	5	0	3	3	(1)	-28,1%	5
LIBRARY ASSISTANCE		30	200	200	0	152	133	19	13,9%	200
<b>Salaries</b>		-	-	-	-	-	-	-		-
<b>OR TAMBO COMMUNICATIONS FUND</b>		29	500	200	-	147	133	13	9,9%	200
<b>Unemployment Insurance Fund</b>		0	-	2	0	1	1	(0)	-2,0%	2
<b>Other grant providers:</b>		128	722	422	-	134	282	(148)	-52,4%	422
<b>OR TAMBO COMMUNICATIONS FUND</b>		29	500	200	-	147	133	13	9,9%	200
<b>Upgrading of Informal Settlement</b>		99	222	222	-	(12)	148	(161)	-108,4%	222
<b>Total operating expenditure of Transfers and Grants:</b>		40 551	324 091	398 458	18 418	212 891	265 639	(52 748)	-19,9%	398 458
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		(5 663)	65 122	109 332	4 276	49 458	72 888	(23 430)	-32,1%	109 332
Integrated National Electrification Programme Grant		(16 838)	13 361	13 361	-	7 553	8 907	(1 355)	-15,2%	13 361
Municipal Disaster Response Grant		-	-	41 385	1 147	5 120	27 590	(22 470)	-81,4%	41 385
Municipal Infrastructure Grant		11 175	51 761	54 586	3 129	36 785	36 390	394	1,1%	54 586
<b>Total capital expenditure of Transfers and Grants</b>		(5 663)	65 122	109 332	4 276	49 458	72 888	(23 430)	-32,1%	109 332
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		34 889	389 214	507 790	22 694	262 349	338 527	(76 178)	-22,5%	507 790

# QUALITY CERTIFICATE

I, LUNGILE NDABENI (Full Names), the Municipal Manager of Mhlontlo Municipality hereby certify that the **Section 71 Report** for the month ended 29 February 2024 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.



Mr L Ndabeni

MUNICIPAL MANAGER

2024/03/14

DATE

## RECEIPT BY THE MAYOR

I, MBULELO JARA (Full Names), the Mayor of **Mhlontlo Local Municipality**, hereby accept the **Section 71 report** of the municipality for the month ended 29 February 2024 as presented by the Municipal Manager in terms of the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.



Cllr. M. Jara

MAYOR

14/03/2024

DATE