



**QUARTERLY REPORT IN TERMS OF SECTION 52d OF
THE MUNICIPAL FINANCE MANAGEMENT ACT FOR
THE QUARTER ENDED 31 MARCH 2024**

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

TABLE OF CONTENT

1. PURPOSE OF THIS REPORT
2. LEGAL AND STATUTORY REQUIREMENTS

PART ONE: DISCUSSION OF OPERATING RESULTS

3. OPERATING REVENUE
 - 3.1 COMMENTS ON MATERIAL VARIANCES
 - 3.2 RECEIPTS VERSUS BILLING
 - 3.3 OPERATING EXPENDITURE
 - 3.4 COMMENTS ON MATERIAL EXPENDITURE VARIANCES
 - 3.5 CAPITAL EXPENDITURE
4. DEPARTMENTAL REVENUE AND EXPENDITURE REPORT

PART TWO: FINANCIAL POSITION

5. DEBTORS
 - 5.1 DEBTORS AGE ANALYSIS
 - 5.2 COUNCILLORS OWING
 - 5.3 COUNCILLORS OVERPAYMENT
 - 5.4 STAFF DEBTORS
 - 5.5 STAFF HOUSE
 - 5.6 GOVERNMENT GRANTS AND SIBSIDIES
 - 5.7 DEDICATED ACCOUNTS / GRANTS INVESTMENTS
 - 5.8 INVESTMENTS OWN
 - 5.9 LONG AND SHORT TERM BORROWINGS
 - 5.10 CASH AND BANK MOVEMENTS
 - 5.11 CREDITORS AGE ANALYSIS

PART THREE: SECTION 66 REPORT

6. SECTION 66 REPORT FOR THE PERIOD
 - 6.1 COMMENTS ON EMPLOYEE RELATED COSTS
 - 6.2 DETAILED REPORT ON ALLOWANCE

PART FOUR: ASSET MANAGEMENT

7. ASSET MANAGEMENT
 - 7.1 FUEL CONSUMPTION REPORT
 - 7.2 REPAIRS AND MAINTENANCE REPORT
 - 7.3 HIRING COSTS
 - 7.4 REPORT FOR PROPRTY, PLANT AND EQUIPMENT

PART FIVE

8. SUPPLY CHAIN MANAGEMENT

PART SIX

9. STAFF IMPLICATIONS
10. FINANCIAL IMPLICATIONS
11. ANNEXURES
12. RECOMMENDATIONS

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

1. PURPOSE OF THIS REPORT

The purpose of the report is to present the financial status of the municipality in terms of Section 52d of the MFMA for the quarter ended 31 MARCH 2024.

2. LEGAL AND STATUTORY REQUIREMENTS

- In terms of section 71 of the MFMA 56 of 2003 the Accounting Officer has a responsibility of submitting to the Executive Mayor within 10 working days the state of the Municipalities budget, and subsequent to that the Executive Mayor must report to council within 30 days of the end of each quarter that is in line with section 52d of the MFMA 56 of 2003.
- Chapter 9 Section 96 of the Municipal Systems Act 32 of 2000 requires that the municipality must collect all monies due and payable.
- Section 11(4) (a) requires the Accounting Officer to report within 30 days after the end of each quarter to the Municipal Council a consolidated report of all withdrawals made in terms of section (1)(b) to (j)

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

PART ONE

3. OPERATING REVENUE

EC157 King Sabata Dalindyebo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2023/24										Full Year Forecast			
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YTD Actual Q1	YTD Actual Q2	YTD Actual Q3	YearTD actual	YearTD budget	YTD variance	YTD variance %				
R thousands															
Revenue															
Exchange Revenue															
Service charges - Electricity		523,932	640,141	660,032	139,784	143,595	138,128	421,507	495,024	(73,517)	-15%	660,032			
Service charges - Waste management		53,284	68,241	67,046	60,406	1,269	1,982	63,656	67,046	(3,389)	-5%	67,046			
Sale of Goods and Rendering of Services		12,635	20,623	23,136	9,441	2,055	1,982	13,478	17,352	(3,874)	-22%	23,136			
Agency services		12,813	19,891	19,891	3,028	3,750	3,189	9,967	14,918	(4,951)	-33%	19,891			
Interest earned from Receivables		35,523	19,752	34,800	10,614	11,221	11,749	33,584	26,100	7,484	29%	34,800			
Interest from Current and Non Current Assets		4,305	1,380	5,027	1,305	1,162	1,241	3,707	3,771	(63)	-2%	5,027			
Rental from Fixed Assets		21,994	20,669	28,337	5,819	5,733	5,683	17,234	21,253	(4,019)	-19%	28,337			
Licence and permits		523	479	601	139	138	253	530	451	79	18%	601			
Operational Revenue		4,387	21,256	19,444	203	248	4,379	4,829	14,583	(9,754)	-67%	19,444			
Non-Exchange Revenue															
Property rates		270,756	331,582	293,599	297,082	(2,894)	(3,079)	291,110	293,599	(2,489)	-1%	293,599			
Surcharges and Taxes		10,914	-	-	5,217	(999)	(1,138)	3,080	-	3,080	100%	-			
Fines, penalties and forfeits		5,347	46,705	47,305	1,020	1,426	1,486	3,932	35,479	(31,547)	-89%	47,305			
Licence and permits		784	2,743	1,648	365	242	232	839	1,236	(397)	-32%	1,648			
Transfers and subsidies - Operational		428,066	458,457	455,374	186,934	151,578	111,724	450,236	449,067	1,169	0%	455,374			
Transfers and subsidies - capital		134,014	196,106	253,361	34,819	61,221	35,366	131,406	190,021	(58,615)	-31%	253,361			
Interest		29,913	19,110	33,387	6,593	10,100	9,874	26,567	25,040	1,527	6%	33,387			
Gains on disposal of Assets		(6,777)	-	(9)	-	(9)	-	(9)	(7)	(2)	33%	(9)			
Other Gains		23,535	-	-	-	-	-	-	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)		1,565,945	1,867,136	1,942,980	762,767	369,835	323,052	1,475,654	1,654,933	(179,279)	-11%	1,942,980			

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.1. COMMENTS ON MATERIAL VARIANCES

- 3.1.1. Property Rates reflects a shortfall of two million four hundred and eighty-nine thousand (R2.4 million).

The total billed income for property rates and fire brigade amounts to two hundred and ninety-nine million (R299 million), and two hundred and thirty-three million (R233 million) has been collected representing 78% of total billed income. Of the two hundred and ninety-nine million billed an amount of seven million (R7 million) relates to fire brigade fees.

- 3.1.2. Electricity Sales show a shortfall of seventy-three million five hundred and seventeen thousand (R73.5 million) of which sixty-four million (R64 million) is from prepaid sales and nine million (R9 million) from billed electricity sales.

Other factors that might reduce the electricity revenue below expected levels are:

- Theft of electricity through foreign meters, meter bypasses and tempering and illegal connections.
- Eskom Load shedding results to communities and businesses using less units of energy.

Of the total billed income for electricity amounting to two hundred and seventy-eight million (R278 million) excluding prepaid electricity amounting to one hundred and forty-two million (R142 million), an amount of three hundred and five million (R305 million) has been collected representing 110% of the total billed income. This is an indication that more debtors were collected during the period under review and including previous year's debts.

It should be noted that electricity sales to date are sitting at R421 million including prepaid sales while the electricity bulk purchases are sitting at R361 million, and this shows a surplus of R60 million without taking into account the salaries and other expenses relating to the electricity department.

- 3.1.3. Refuse removal shows a shortfall of three million three hundred thousand (R3.3 million). Of the total billed income for refuse removal amounting to sixty-three million (R63 million), an amount of thirty-three million (R33 million) has been collected representing 53% of the total billed income.
- 3.1.4. Rental of facilities and equipment shows a shortfall of four million (R4 million). Of the total billed income for rental amounting to fifteen million (R15 million), an amount of five million one hundred thousand (R5 million) has been collected representing 33% of total billed income.
- 3.1.5. Agency fees show a shortfall of four million nine hundred thousand (R4.9 million). This relates to these services:
- Motor Vehicle registration Centre
 - Motor Vehicle Testing Centre and
 - Drivers Licence Testing Centre
- Attempts should be made to improve revenue collection.
- 3.1.6. Interest on outstanding debtors reflect a surplus of nine million (R9 million). This is due to increases in arrear debt and low collection rates. Collection levels needs to be improved.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.1.7. Fine, penalties and forfeits reflect a shortfall of thirty-one million (R31 million).

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Penalties - General	28,801	14,400	21,601	- 7,201
Penalties - Traffic Fines	75,031	36,228	56,273	- 20,045
Pound Fees	22,533	172	16,900	- 16,728
Building Control Fines	100,000	-	75,000	- 75,000
Outdoor Advertising Fines	50,000	-	37,500	- 37,500
Illegal Dumping Fines	450,000	-	337,500	- 337,500
Penalties - Traffic Fines	12,000,000	2,106,520	9,000,000	- 6,893,480
Mikros penalties -traffic fines	30,000,000	481,870	22,500,000	- 22,018,130
Damage:Elec Supply Equip/Cable	276,522	-	207,392	- 207,392
Disconnection:Illegal Connect	4,302,477	1,292,894	3,226,858	- 1,933,964
	47,305,364	3,932,084	35,479,023	- 31,546,939

Attempts should be made to improve collection including implementation of the traffic fines management by TRUVERO.

3.1.8. Other Revenue show a shortfall of nine million, seven hundred thousand (R9.7 million). This is due to under collection on DOT.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Printing Stationery Recoveries	4,624	4,624	3,468	1,156
Commission On Collections	690,013	340,115	517,510	- 177,395
Recoveries - other	1,043,838	4,226,220	782,879	3,443,342
Insurance claims recoveries	400,000	218,898	300,000	- 81,102
Surplus Cash	-	23,944	-	23,944
Tourism centre - Mthatha	69,822	-	52,367	- 52,367
Swimming Pools - Income	-	1,028	-	1,028
Inspection Fees - Sewerage	5,479	3,438	4,109	- 672
Depart of Transport SLA	17,230,347	11,157	12,922,760	- 12,911,604
	19,444,123	4,829,423	14,583,092	- 9,753,669

3.1.9. Grants and subsidies

3.1.9.1. Operational grants show a surplus of one million one hundred thousand (R1 million). The following grants are already overspent:

- Overspending in EPWP of an amount of R2 976 539.
- SETA overspent by an amount of R317 895.
- Electricity demand site management by overspent by R422 273.

The following grants have no spending:

- Library Grant
- Neighbourhood Grant

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Grant Income - SETA	578,817	752,008	434,113	317,895
Grant - Prov: Equitable Share	434,856,000	433,679,000	433,679,000	-
Grant - State: Financial Manag	2,850,000	1,223,544	2,137,500	- 913,956
Grant Inc H/S Graduates	-	91,118	-	91,118
Grant income- Electricity demand side management	1,000,000	1,172,273	750,000	422,273
Grant Income - Expanded Public Works (EPWP)	4,001,030	5,977,311	3,000,773	2,976,539
Grant income Library	1,750,000	-	1,312,500	- 1,312,500
Grant Income - Infrastructure	5,420,000	4,095,565	4,065,000	30,565
Grant - Prov: MIG	4,818,100	3,245,472	3,613,575	- 368,103
Neighbourhood Grant Income	100,000	-	75,000	- 75,000
	455,373,947	450,236,291	449,067,460	1,168,830

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.1.9.2. Capital Grants show a shortfall of fifty-eight million six hundred and fifteen thousand (R58.6 million) exclusive of VAT. This is summarised as follows considering the VAT component.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Vat component - Capital grants	-	689,702	-	689,702
Grant Inc. Small Business Development	10,210,130	3,128,146	7,657,598	- 4,529,451
Grant income - Prov - Human Settlements	68,000,000	26,623,751	51,000,000	- 24,376,249
Grant Income-Municipal Disaster Response	45,575,000	4,598,014	34,181,250	- 29,583,237
Grant - Prov: MIG	91,543,900	69,077,469	68,657,925	419,544
Small Town Revitalisation	30,000,000	27,288,798	22,500,000	4,788,798
Amatola Water	8,032,454	-	6,024,341	- 6,024,341
	253,361,484	131,405,880	190,021,113	- 58,615,233

- Human Settlement is reflecting an under performance of twenty-four million three hundred and seventy-six thousand (R24.3 million).
- MIG project spending is progressing well sitting at sixty-nine million on YTD budget.
- Small Town Revitalisation is reflecting an overspending four million seven hundred thousand (R4.7 million).
- Small Business Development reflect under performance of four million five hundred thousand (R4.5 million)
- Disaster management grant reflects under performance of twenty-nine million (R29 million).
- Amatola Water has no spending to date.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.2. CONSOLIDATED RECEIPTS VERSUS BILLING REPORT

CONSOLIDATED RECEIPTS VERSUS BILLING 31 MARCH 2024									
	202122 Financial Year			202223 Financial Year			202324 Financial Year		
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	334,598,462	50,346,950	50,346,950	373,857,058	45,990,833	45,990,833	391,205,004	40,882,274	40,882,274
August	38,508,309	42,783,050	93,130,000	37,172,692	57,257,087	103,247,920	40,210,494	55,520,126	96,402,400
September	27,723,129	80,931,005	174,061,005	43,565,663	114,977,478	218,225,398	30,341,380	103,211,913	199,614,313
October	41,036,127	60,268,019	234,329,025	2,755,633	49,560,171	267,785,569	34,072,903	85,667,658	285,281,971
November	27,074,527	42,653,234	276,982,259	30,981,364	62,255,879	330,041,448	32,988,511	73,755,050	359,037,021
December	23,125,218	46,867,371	323,849,629	31,324,387	72,557,686	402,599,133	30,116,853	62,469,003	421,506,024
January	31,142,838	35,546,218	359,395,847	29,644,845	37,342,095	439,941,228	33,981,236	37,359,328	458,865,352
February	46,223,310	55,097,631	414,493,478	29,611,605	44,110,424	484,051,653	28,504,979	60,222,580	519,087,932
March	23,375,581	59,739,787	474,233,265	30,314,115	62,205,707	546,257,360	34,671,741	57,499,843	576,587,774
April	31,205,386	66,066,199	540,299,464	37,038,333	36,127,742	582,385,102			
May	29,402,050	52,697,051	592,996,515	36,551,387	61,957,176	644,342,277			
June	24,166,767	37,003,295	629,999,810	39,294,064	64,714,891	709,057,168			
YTD comparison	677,581,704	629,999,810	-	722,111,147	709,057,168	-	656,093,102	576,587,774	-
		80%			90%			88%	

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.2.1. RECEIPTS VERSUS BILLING REPORTS

Property Rates History and Fire Brigade Fees									
	2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year		
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	250,666,634	19,683,330	19,683,330	285,012,535	10,446,644	10,446,644	307,240,368	11,383,133	11,383,133
August	11,479,611	17,122,148	36,805,478	3,273,888	15,806,026	26,252,670	(1,753,423)	25,330,062	36,713,196
September	(190,175)	52,989,083	89,794,561	271,395	70,338,893	96,591,563	(462,063)	61,918,287	98,631,482
October	13,566,958	32,916,148	122,710,709	5,611,113	15,144,179	111,735,741	(409,482)	36,600,263	135,231,746
November	(77,424)	12,336,867	135,047,576	926,919	25,446,806	137,182,547	(231,926)	25,972,005	161,203,751
December	(3,782,267)	15,783,984	150,831,559	367,470	34,435,226	171,617,774	(2,252,175)	24,628,812	185,832,563
January	3,589,025	11,143,587	161,975,146	376,189	11,127,740	182,745,514	(278,403)	13,441,132	199,273,694
February	18,585,839	29,542,464	191,517,610	138,016	15,907,535	198,653,049	(1,579,170)	14,677,311	213,951,005
March	(3,867,805)	26,519,279	218,036,889	618,560	24,046,240	222,699,290	(1,221,066)	19,134,437	233,085,443
April	1,238,967	32,533,745	250,570,634	745,850	11,868,732	234,568,021			
May	(598,425)	13,056,849	263,627,483	1,085,601	19,457,558	254,025,580			
June	(6,025,839)	13,721,376	277,348,860	(191,332)	12,852,118	266,877,698			
YTD comparison	284,585,099	277,348,860	-	298,236,204	266,877,698	-	299,052,660	233,085,443	-
			75%			75%			78%

Refuse Removal History									
	2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year		
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	53,740,408	2,830,963	2,830,963	57,082,666	2,394,436	2,394,436	58,985,494	2,594,310	2,594,310
August	418,653	2,177,208	5,008,171	1,046,122	3,193,963	5,588,399	45,927	3,194,835	5,789,145
September	394,671	3,208,241	8,216,412	511,536	5,216,677	10,805,076	721,809	3,493,252	9,282,396
October	363,464	3,980,619	12,197,031	(5,513,478)	2,611,345	13,416,421	525,999	8,447,459	17,729,856
November	386,501	2,522,429	14,719,460	466,143	3,571,458	16,987,879	256,770	4,268,860	21,998,715
December	500,448	1,610,709	16,330,169	895,351	3,469,568	20,457,448	485,839	2,496,577	24,495,292
January	521,258	2,093,852	18,424,020	322,042	2,224,982	22,682,429	806,602	2,856,786	27,352,079
February	228,060	3,246,388	21,670,408	525,577	2,672,322	25,354,752	652,084	2,766,694	30,118,772
March	454,616	2,353,047	24,023,455	(2,042,856)	4,440,121	29,794,872	523,204	3,087,493	33,206,265
April	9,834	1,912,950	25,936,405	564,851	2,422,419	32,217,291			
May	920,297	2,728,508	28,664,914	750,798	3,485,567	35,702,859			
June	994,612	2,697,081	31,361,994	771,621	2,991,250	38,694,108			
YTD comparison	58,932,821	31,361,994	-	55,380,372	38,694,108	-	63,003,729	33,206,265	-
			42%			56%			53%

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

Electricity Sales History									
	2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year		
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	28,730,484	27,170,947	27,170,947	30,408,426	32,727,925	32,727,925	24,399,218	26,260,201	26,260,201
August	24,903,463	22,993,450	50,164,397	31,678,668	37,734,798	70,462,723	39,054,372	26,687,645	52,947,846
September	25,998,263	24,217,974	74,382,371	40,830,284	38,283,689	108,746,412	28,362,635	37,167,753	90,115,599
October	26,322,959	22,853,990	97,236,361	165,462	30,676,669	139,423,081	31,924,780	40,208,984	130,324,583
November	25,225,739	26,998,610	124,234,971	27,835,550	32,804,058	172,227,139	30,488,813	42,731,400	173,055,984
December	24,903,955	28,981,207	153,216,178	29,137,079	33,378,739	205,605,879	30,096,862	34,902,949	207,958,932
January	25,516,334	21,773,126	174,989,305	25,756,174	23,379,014	228,984,892	31,732,312	20,650,176	228,609,108
February	26,060,723	21,773,126	196,762,431	27,146,339	24,832,842	253,817,735	28,810,947	41,966,536	270,575,644
March	24,969,289	30,367,375	227,129,807	30,030,826	33,193,175	287,010,910	33,621,528	34,552,019	305,127,663
April	93,151	31,165,360	258,295,167	33,896,955	21,378,362	308,389,271			
May	45,750,546	36,228,833	294,523,999	33,014,610	38,501,544	346,890,815			
June	27,772,617	19,442,626	313,966,625	36,556,760	48,260,182	395,150,997			
YTD comparison	306,247,523	313,966,625	98%	346,457,132	395,150,997	118%	278,491,468	305,127,663	110%

Prepaid electricity sales amounted R142 million at the end of the Third quarter of 2023/24.

Rental Income History									
	2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year		
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	1,460,936	661,710	661,710	1,353,431	421,828	421,828	579,924	644,630	644,630
August	1,706,582	490,244	1,151,954	1,174,014	522,300	944,128	2,863,617	307,584	952,214
September	1,520,370	515,707	1,667,661	1,952,449	1,138,219	2,082,347	1,719,000	632,621	1,584,835
October	782,745	517,262	2,184,924	2,492,537	1,127,978	3,210,325	2,031,606	410,951	1,995,786
November	1,539,711	795,328	2,980,252	1,752,752	433,556	3,643,882	2,474,854	782,784	2,778,571
December	1,503,082	491,471	3,471,723	924,488	1,274,152	4,918,033	1,786,328	440,666	3,219,237
January	1,516,221	535,653	4,007,376	3,190,440	610,360	5,528,393	1,720,725	411,234	3,630,471
February	1,348,688	535,653	4,543,028	1,801,672	697,724	6,226,117	621,118	812,039	4,442,510
March	1,819,481	500,085	5,043,113	1,707,585	526,171	6,752,288	1,748,074	725,893	5,168,403
April	(25,548)	454,143	5,497,256	1,830,677	458,229	7,210,518			
May	2,471,925	682,861	6,180,118	1,700,378	512,506	7,723,024			
June	1,794,774	1,142,212	7,322,330	2,157,016	611,341	8,334,364			
YTD comparison	17,438,968	7,322,330	38%	22,037,438	8,334,364	41%	15,545,246	5,168,403	33%

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.3. OPERATING EXPENDITURE REPORT

EC157 King Sabata Dalindyebo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2023/24													
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YTD Actual Q1	YTD Actual Q2	YTD Actual Q3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
R thousands															
Expenditure By Type															
Employee related costs		555,487	570,608	580,514	140,133	147,235	149,501	436,870	435,386	1,484	0%	580,514			
Remuneration of councillors		29,657	35,149	33,106	7,312	9,044	7,600	23,956	24,830	(873)	-4%	33,106			
Bulk purchases - electricity		388,822	479,989	479,989	171,259	98,265	91,361	360,884	359,992	892	0%	479,989			
Inventory consumed		28,467	29,161	35,361	8,364	6,755	3,911	19,030	26,508	(7,478)	-28%	35,361			
Debt impairment		-	21,153	21,153	-	-	-	-	15,865	(15,865)	-100%	21,153			
Depreciation and amortisation		262,144	157,347	197,847	66,262	44,339	89,380	199,980	148,385	51,595	35%	197,847			
Interest		13,584	16,000	3,878	4,856	(3,059)	10,427	12,224	2,908	9,316	320%	3,878			
Contracted services		121,660	121,709	142,626	20,780	29,501	31,911	82,192	106,876	(24,684)	-23%	142,626			
Transfers and subsidies		32,619	-	-	-	-	-	-	-	-	-	-			
Irrecoverable debts written off		27,361	-	2,098	855	1,243	1,628	3,726	1,573	2,153	137%	2,098			
Operational costs		157,077	154,079	171,174	33,965	39,039	35,542	108,546	128,488	(19,941)	-16%	171,174			
Other Losses		503	-	1,208	(1,012)	-	-	(1,012)	906	(1,918)	-212%	1,208			
Total Expenditure		1,627,381	1,585,196	1,668,954	452,773	372,362	421,261	1,246,396	1,251,716	(5,320)	0%	1,668,954			

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.4. COMMENTS ON MATERIAL EXPENDITURE VARIANCES

The following material variances were noted.

- 3.4.1. Employee related costs and remuneration of councillors reflect overspending of one million five hundred thousand (R1.5 million), and savings of eight hundred thousand (R0.8 million) respectively. For a detailed report refer to S66 report below.
- 3.4.2. Depreciation reflects overspending of fifty-one million five hundred thousand (R51.5 million). This is due to underbudgeting for the item.
- 3.4.3. Bulk purchases reflect an overspending of eight hundred thousand (R0.8 million).
- 3.4.4. Inventory consumed reflect an overspending of seven million four hundred thousand (R7.4 million). This is due to the followings:

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Roads, Str Repair / Resealing	20 889 716	10 984 033	15 667 287	- 4 683 254
Rural Roads Maintenance	1 500 000	-	1 125 000	- 1 125 000
Streets - Road Marking	1 100 000	190 420	825 000	- 634 580
Plastic Bags	4 790 000	3 072 420	3 592 500	- 520 080
Material Stores -Meters	3 800 000	3 007 325	2 850 000	157 325
Council Ward Committees	2 700 000	1 507 997	2 025 000	- 517 003
Pub. Exp.- Elderly Children	380 000	220 909	285 000	- 64 091
Disinfecting Insecticide	100 000	-	75 000	- 75 000
Other individual immaterial line item	101 361	46 594	76 021	- 29 426
	35 361 077	19 029 698	26 520 808	- 7 491 110

- 3.4.5. Debt impairment shows a savings of fifteen million eight hundred thousand (R15.8 million). This will be utilized at year end.
- 3.4.6. Finance charges overspending of nine million three hundred thousand (R9.3 million). This is due to interest on non-payment of Eskom.
- 3.4.7. Contracted services savings of twenty-four million six hundred thousand (R24.6 million) due to the following material variances and savings in certain line items: significant variances are as follows.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Community Cleaning Project	4,590,963	5,575,261	3,443,222	2,132,039
Electr Infrastr, Mains Cable	4,252,083	8,147,575	3,189,062	4,958,513
Agency Payments- Security Serv	9,712,581	13,128,121	7,284,436	5,843,685
Electr Infrastr, Mains Cable	22,500,000	993,939	16,875,000	- 15,881,061
Legal Fees	22,364,403	12,951,032	16,773,302	- 3,822,270
Roads, Str Repair / Resealing	4,000,000	-	3,000,000	- 3,000,000
Electr Infrastr, Mains Cable	28,600,000	18,631,440	21,450,000	- 2,818,560
Debtors Database Cleansing	2,434,598	1,710	1,825,949	- 1,824,239
LED Project - SMME Development	2,500,000	78,699	1,875,000	- 1,796,301
Rural Roads Maintenance	2,000,000	-	1,500,000	- 1,500,000
Consultants Professional Fees	1,785,000	-	1,338,750	- 1,338,750
Other individual immaterial line item	37,886,776	22,684,061	28,320,841	- 5,636,780
	142,626,404	82,191,837	106,875,562	- 24,683,725

- 3.4.8. Other expenditure savings of nineteen million nine hundred thousand (R19.9 million). This is due to the following significant variances.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE
Rural Roads Maintenance	13,745,108	519,410	10,308,831	- 9,789,421
Hire Charges - Transport Extnl	12,386,226	2,873,936	9,289,670	- 6,415,733
Workmens Compensation	4,350,000	-	3,262,500	- 3,262,500
Municipal Service Charges	12,886,572	7,592,420	9,664,929	- 2,072,509
Advertising	2,000,000	-	1,500,000	- 1,500,000
Bank Charges	2,616,955	920,302	1,962,716	- 1,042,415
Council ward committee meeting incentives	1,087,000	7,997,500	815,250	7,182,250
Levy - SALGA Membership	6,308,255	6,308,255	4,731,191	1,577,063
Electr Infrastr, Mains Cable	9,900,000	8,933,308	7,425,000	1,508,308
Vehicles, Machinery Plant	9,988,000	8,838,411	7,491,000	1,347,411
Audit Fee - External	9,564,726	8,294,351	7,173,545	1,120,807
Licence Fees	6,049,359	5,547,374	4,537,019	1,010,355
Other individual immaterial line item	80,291,502	50,721,103	60,218,627	- 9,497,524
	171,173,703	108,546,369	128,380,277	- 19,833,908

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

3.5. CAPITAL EXPENDITURE

EC157 King Sabata Dalindyebo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		2,149	7,971	7,087	558	4,301	5,315	(1,014)	-19%	7,087
Executive and council		-	1,200	150	-	-	113	(113)	-100%	150
Finance and administration		2,149	6,741	6,877	558	4,301	5,158	(857)	-17%	6,877
Internal audit		-	30	60	-	-	45	(45)	-100%	60
Community and public safety		49,629	75,761	69,822	3,541	29,937	52,371	(22,434)	-43%	69,822
Community and social services		-	311	88	-	76	66	10	16%	88
Sport and recreation		-	1,000	1,000	-	172	750	(578)	-77%	1,000
Public safety		-	6,450	734	-	-	555	(555)	-100%	734
Housing		49,629	68,000	68,000	3,541	29,689	51,000	(21,311)	-42%	68,000
Economic and environmental services		66,917	129,694	180,523	11,210	106,624	135,368	(28,764)	-21%	180,523
Planning and development		7,512	5,217	13,066	-	9,351	9,799	(449)	-5%	13,066
Road transport		79,405	124,478	167,458	11,210	97,274	125,589	(28,315)	-23%	167,458
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7,017	9,000	17,382	954	3,679	13,037	(9,358)	-72%	17,382
Energy sources		7,017	5,000	13,942	954	3,301	10,456	(7,156)	-68%	13,942
Waste management		-	4,000	3,441	-	379	2,580	(2,202)	-85%	3,441
Total Capital Expenditure - Functional Classification	3	145,712	222,426	274,815	16,264	144,542	206,111	(61,569)	-30%	274,815
Funded by:										
National Government		57,373	98,106	137,119	11,068	74,561	102,839	(28,278)	-27%	137,119
Provincial Government		80,462	98,000	98,000	3,684	53,907	73,500	(19,593)	-27%	98,000
District Municipality		3,978	-	8,032	954	954	6,024	(5,070)	-84%	8,032
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1,490	-	10,210	-	6,570	7,658	(1,088)	-14%	10,210
Transfers recognised - capital		143,303	196,106	253,361	15,706	135,993	190,021	(54,028)	-28%	253,361
Internally generated funds		2,149	26,071	20,932	558	8,361	15,699	(7,318)	-47%	20,932
Total Capital Funding		145,452	222,176	274,294	16,264	144,374	205,720	(61,347)	-30%	274,294

COMMENTS ON CAPITAL SPENDING

- ❖ **MIG** -The spending on MIG is within the budget on YTD budget.
- ❖ **Human Settlement Projects**- The spending reflects underperformance at the end of the third quarter.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

4. DEPARTMENTAL REVENUE AND EXPENDITURE REPORT

4.1. Executive and Council

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 11 Executive & Council							
Revenue							
Rent of Facilities and Equipment	63,645	54,823	8,822	14%	47,736	- 7,087	-15%
Fines	103,832	50,628	53,204	51%	77,877	27,249	35%
Licenses and Permits	2,190,267	878,912	1,311,355	60%	1,642,707	763,795	46%
Other Revenue	32,930	512	32,418	98%	24,696	24,184	98%
Total Revenue	2,390,674	984,875	1,405,799	59%	1,793,016	808,141	45%
Expenditure							
Employee Related Costs	60,791,987	47,792,026	12,999,961	21%	45,594,027	- 2,197,999	-5%
Remuneration Of Councillors	33,160,257	23,956,411	9,203,846	28%	24,870,195	913,784	4%
General Expenses - Other	43,083,940	30,681,223	12,402,717	29%	32,362,994	1,681,771	5%
Total Expenditure	137,036,184	102,429,660	34,606,524	25%	102,827,216	397,556	0%
Net surplus/(deficit)	- 134,645,510	- 101,444,785	- 33,200,725	25%	- 101,034,200	410,585	0%

4.2. Corporate Services

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 12 - Corporate Services							
Revenue							
Rent of Facilities and Equipment	848,230	456,958	391,272	46%	636,165	179,207	28%
Grants & Subsidies Received - Operating	578,817	752,008	- 173,191	-30%	434,115	- 317,893	-73%
Total Revenue	1,427,047	1,208,966	218,081	15%	1,070,280	- 138,686	-13%
Expenditure							
Employee Related Costs	56,455,457	38,708,077	17,747,380	31%	42,341,634	3,633,557	9%
General Expenses - Other	20,743,488	15,572,389	5,171,099	25%	15,557,607	- 14,782	0%
Depreciation - Property, Plant & Equip	216,116	196,225	19,891	9%	162,090	- 34,135	-21%
Total Expenditure	77,415,061	54,476,691	22,938,370	30%	58,061,331	3,584,640	6%
Net surplus/(deficit)	- 75,988,014	- 53,267,725	- 22,720,289	30%	- 56,991,051	- 3,723,326	7%

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

4.3. Finance and Asset Management

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 13 - Finance & Asset Management							
Revenue							
Property Rates	303,138,729	300,397,679	2,741,050	1%	303,138,729	2,741,050	1%
Rent of Facilities and Equipment	24,741,768	14,924,715	9,817,053	40%	18,556,317	3,631,602	20%
Interest Earned - External Investments	5,027,385	3,707,434	1,319,951	26%	3,770,541	63,107	2%
Interest Earned - Outstanding Debtors	68,187,159	60,151,028	8,036,131	12%	51,140,376	9,010,652	-18%
Grants & Subsidies Received - Operating	437,706,000	434,985,258	2,720,742	1%	328,279,500	106,705,758	-33%
Grants & Subsidies Received - Capital	-	3,686,956	3,686,956	-100%	-	3,686,956	-100%
Other Revenue	2,149,591	4,820,885	2,671,294	-124%	1,612,197	3,208,688	-199%
Gains \Losses on Disposal Of Property, P	9,371	9,371	-	0%	7,029	2,342	-33%
Total Revenue	840,960,003	822,683,326	18,276,677	2%	706,504,689	116,178,637	-16%
Expenditure							
Employee Related Costs	65,061,046	46,674,510	18,386,536	28%	48,795,822	2,121,312	4%
General Expenses - Contracted Services	11,602,231	5,860,442	5,741,789	49%	8,701,677	2,841,235	33%
General Expenses - Grants & Subsidies Pa	-	164,084	164,084	100%	-	164,084	100%
General Expenses - Other	84,616,386	60,556,672	24,059,714	28%	63,462,285	2,905,613	5%
General Expenses: Grants & Subs - Operat	2,367,500	1,056,390	1,311,110	55%	1,775,628	719,238	41%
Repairs & Maintenance - Municipal Assets	9,998,603	8,847,163	1,151,440	12%	7,498,953	1,348,210	-18%
Depreciation - Property, Plant & Equip	42,455,146	30,287,709	12,167,437	29%	31,841,361	1,553,652	5%
Impairment Gain \Lost	21,153,025	-	21,153,025	100%	15,864,777	15,864,777	100%
Interest Expense - External Borrowings	3,877,674	436,334	3,441,340	89%	2,908,260	2,471,926	85%
Contributions To / From Provisions & Res	2,097,554	3,725,732	1,628,178	-78%	1,573,164	2,152,568	-137%
Total Expenditure	243,229,165	157,280,868	85,948,297	35%	182,421,927	25,141,059	14%
Net surplus/(deficit)	597,730,838	665,402,458	67,671,620	-11%	524,082,762	141,319,696	-27%

4.4. Planning, Social and Economic Development

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 14 - Planning, Social & Ec Dev							
Revenue							
Rent of Facilities and Equipment	290,425	43,583	246,842	85%	217,818	174,235	80%
Licenses and Permits	1,361,347	702,426	658,921	48%	1,021,014	318,588	31%
Grants & Subsidies Received - Capital	10,210,130	3,128,146	7,081,984	69%	7,657,596	4,529,450	59%
Other Revenue	69,822	26,771	43,051	62%	52,371	25,600	49%
Total Revenue	11,931,724	3,900,926	8,030,798	67%	8,948,799	5,047,873	56%
Expenditure							
Employee Related Costs	9,537,194	12,199,789	2,662,595	-28%	7,152,903	5,046,886	-71%
General Expenses - Other	9,352,569	3,549,997	5,802,572	62%	7,014,429	3,464,432	49%
Total Expenditure	18,889,763	15,749,786	3,139,977	17%	14,167,332	1,582,454	-11%
Net surplus/(deficit)	- 6,958,039	- 11,848,860	4,890,821	-70%	- 5,218,533	6,630,327	-127%

The total budgeted year to date expenditure has been exceeded due to employee related costs.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

4.5. Human Settlement

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 15 - Human Settlement							
Revenue							
Service Charges	187,800	398,634	- 210,834	-112%	140850	- 257,784	-183%
Fines	150,000	-	150,000	100%	112500	112500	100%
Grants & Subsidies Received - Operating	-	91,118	- 91,118	-100%	0	-91118	-100%
Grants & Subsidies Received - Capital	68,000,000	26,623,751	41,376,249	61%	51000003	24376252	48%
Other Revenue	4,389,861	3,478,933	910,928	21%	3292398	-186535	-6%
Total Revenue	72,727,661	30,592,436	42,135,225	58%	54545751	23953315	44%
Expenditure							
Employee Related Costs	15,186,588	19,622,279	- 4,435,691	-29%	11,389,941	- 8,232,338	-72%
General Expenses - Other	8,538,939	2,459,943	6,078,996	71%	6,404,184	3,944,241	62%
General Expenses: Grants & Subs - Operat	-	191,933	- 191,933	-100%	-	- 191,933	-100%
Total Expenditure	23,725,527	22,274,155	1,451,372	6%	17,794,125	- 4,480,030	-100%
Net surplus/(deficit)	49,002,134	8,318,281	40,683,853	83%	36,751,626	28,433,345	77%

The total budgeted year to date expenditure has been exceeded due to employee related costs.

4.6. Community Services

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 16 - Community Services							
Revenue							
Service Charges	66,975,869	63,164,228	3,811,641	6%	66,975,869	3,811,641	6%
Rent of Facilities and Equipment	2,393,245	1,754,119	639,126	27%	1,794,933	40,814	2%
Fines	450,000	-	450,000	100%	337,500	337,500	100%
Grants & Subsidies Received - Operating	4,453,350	3,310,824	1,142,526	26%	3,340,008	29,184	1%
Other Revenue	21,200	-	21,200	100%	15,903	15,903	100%
Total Revenue	74,293,664	68,229,171	6,064,493	8%	72,464,213	4,235,042	6%
Expenditure							
Employee Related Costs	112,072,995	74,886,878	37,186,117	33%	84,054,789	9,167,911	11%
General Expenses - Contracted Services	319,000	154,000	165,000	52%	239,247	85,247	36%
General Expenses - Other	18,912,297	14,566,518	4,345,779	23%	14,184,216	- 382,302	-3%
General Expenses: Grants & Subs - Operat	2,703,350	3,179,323	- 475,973	-18%	2,027,511	- 1,151,812	-57%
Repairs & Maintenance - Municipal Assets	190,000	63,038	126,962	67%	142,497	79,459	56%
Depreciation - Property, Plant & Equip	19,262,760	21,128,505	- 1,865,745	-10%	14,447,070	- 6,681,435	-46%
Total Expenditure	153,460,402	113,978,262	39,482,140	26%	115,095,330	1,117,068	1%
Net surplus/(deficit)	- 79,166,738	- 45,749,091	- 33,417,647	42%	- 42,631,117	3,117,974	-7%

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

4.7. Public Safety

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 17 - Public Safety							
Revenue							
Service Charges	12,903,692	7,975,120	4,928,572	38%	9,677,772	1,702,652	18%
Fines	42,000,000	2,588,390	39,411,610	94%	31,500,000	28,911,610	92%
Licenses and Permits	18,158,416	9,478,670	8,679,746	48%	13,618,809	4,140,139	30%
Grants & Subsidies Received - Operating	652,000	-	652,000	100%	488,997	488,997	100%
Other Revenue	430,119	275,740	154,379	36%	322,587	46,847	15%
Total Revenue	74,144,227	20,317,920	53,826,307	73%	55,608,165	35,290,245	63%
Expenditure							
Employee Related Costs	150,707,256	112,302,815	38,404,441	25%	113,030,496	727,681	1%
General Expenses - Contracted Services	9,712,581	13,128,121	- 3,415,540	-35%	7,284,438	- 5,843,683	-80%
General Expenses - Other	7,562,833	4,885,043	2,677,790	35%	5,672,124	787,081	14%
General Expenses: Grants & Subs - Operat	652,000	326,502	325,498	50%	488,997	162,495	33%
Repairs & Maintenance - Municipal Assets	271,217	101,688	169,529	63%	203,409	101,721	50%
Total Expenditure	168,905,887	130,744,169	38,161,718	23%	126,679,464	- 4,064,705	-3%
Net surplus/(deficit)	- 94,761,660	- 110,426,249	15,664,589	-17%	- 71,071,299	39,354,950	-55%

The total budgeted year to date expenditure has been exceeded due to contracted services.

4.8. Infrastructure

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 18 - Infrastructure							
Revenue							
Service Charges	668,188,447	421,916,571	246,271,876	37%	501,141,339	79,224,768	16%
Grants & Subsidies Received - Operating	11,983,780	11,179,797	803,983	7%	8,987,832	- 2,191,965	-24%
Grants & Subsidies Received - Capital	167,118,900	100,964,280	66,154,620	40%	125,339,175	24,374,895	19%
Other Revenue	35,424,148	3,112,073	32,312,075	91%	26,568,108	23,456,035	88%
Total Revenue	882,715,275	537,172,721	345,542,554	39%	662,036,454	124,863,733	19%
Expenditure							
Employee Related Costs	99,503,424	75,503,040	24,000,384	24%	74,627,604	- 875,436	-1%
General Expenses - Bulk Purchases	479,989,276	360,884,334	119,104,942	25%	359,991,954	- 892,380	0%
General Expenses - Other	22,764,839	9,779,352	12,985,487	57%	17,073,630	7,294,278	43%
General Expenses: Grants & Subs - Operat	7,165,650	7,762,457	- 596,807	-8%	5,374,233	- 2,388,224	-44%
Repairs & Maintenance - Municipal Assets	118,547,098	56,582,687	61,964,411	52%	88,910,334	32,327,647	36%
Depreciation - Property, Plant & Equip	135,913,206	148,367,786	- 12,454,580	-9%	101,934,909	- 46,432,877	-46%
Total Expenditure	863,883,493	658,879,656	205,003,837	24%	647,912,664	- 10,966,992	-2%
Net surplus/(deficit)	18,831,782	- 121,706,935	140,538,717	746%	14,123,790	135,830,725	962%

The total budgeted expenditure has been exceeded due to employee related costs, bulk purchases, grants and subsidies and depreciation.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

PART TWO: FINANCIAL POSITION

5. DEBTORS AGE ANALYSIS

5.1. Debtors age analysis for second quarter of 2023/24

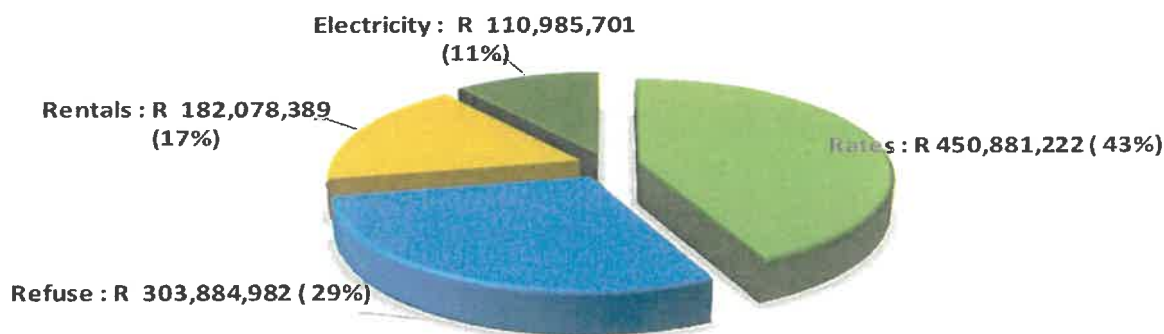
Balance Type	CURRENT	30 Days	60 Days	90 Days	120 + Days	PENALTIES	TOTAL
RATES	11 683 746	6 269 295	5 408 322	58 711 734	236 171 486	109 344 243	427 588 826
REFUSE	4 283 963	3 217 690	5 779 087	23 545 212	178 343 300	82 331 363	297 500 616
RENTALS	1 789 063	1 451 258	1 837 592	1 611 093	102 829 716	66 154 070	175 672 792
ELECTRICITY:METERED	33 810 016	15 713 426	9 247 215	8 090 226	25 288 267	7 918 393	100 067 543
FIRE LEVY	498 268	372 133	375 940	3 556 675	21 971 281	2 166 832	28 941 128
PAYMENTS IN ADVANCE	-	-	-	4	50 223	-	50 228
OTHER SUNDRIES	-	-	-	-	2 151 019	-	2 151 019
	52 065 055	27 023 804	22 648 155	95 514 945	566 805 292	267 914 902	1 031 972 152

Debtors age analysis for third quarter of 2023/24

Debtors balance as at the end of the month March 2024 amounted to one billion fifty million and twenty-nine thousand (R1 050 029 000).

Balance Type	CURRENT	30 Days	60 Days	90 Days	120 Days +	PENALTIES	TOTAL
Rates	12,927,333	7,156,063	5,686,725	5,371,328	301,468,556	118,271,217	450,881,222
Refuse	4,568,060	3,148,816	2,940,625	3,062,498	203,113,544	87,051,438	303,884,982
Rentals	1,750,809	706,176	1,418,217	1,414,561	106,640,655	70,147,972	182,078,389
Electricity: Metered	37,531,002	11,008,529	8,205,592	7,409,015	37,429,910	9,401,653	110,985,701
Other sundries	-	1,098	-	-	2,198,246	-	2,199,344
	56,777,205	22,020,683	18,251,160	17,257,401	650,850,910	284,872,280	1,050,029,638

DEBTORS AGE ANALYSIS 31 MARCH 2024



SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.2. COUNCILLORS OWING

Councillors Rates Debt as at 31 March 2024

Account Name (& Address)	Current	30 Days	60 Days	90 Days	120 Days +	Amount owing	stop order	Payment	Comments
MRS NOMVUYISO MATUBATUBA	- 12,678	-	-	-	-	- 12,678	-	1,000	Cr balance
KHUTALA/ MAWANDE NOKWALI	- 343	-	-	-	-	- 343	800	-	Cr balance
CYNTHIA N MAKUBALO	825	830	797	766	249	3,467	-	-	No paymnet-notice
NOMBULELO SIBEKO	438	-	-	-	-	438	1,300	5,000	Stop order
NOMBULELO SIBEKO	- 858	-	-	-	-	- 858	700	-	Stop order
TEMBELANI / YN KEKEZWA	- 6,603	-	-	-	-	- 6,603	1,311	-	Stop order
NYANISO & TANDIWE NELANI	- 13,394	-	-	-	-	- 13,394	1,500	-	Stop order
MR RAYMOND KNOCK	- 708	-	-	-	-	- 708	1,200	-	Stop order
RAPIYA SHADRACK	- 36,499	-	-	-	-	- 36,499	-	750	Cr balance
MBUTYE MZOXOLO GOODMAN	- 9,073	-	-	-	-	- 9,073	800	-	Cr balance

The municipality is currently following the debts up and communication was sent to each councillor owing, and the electricity meters are blocked.

5.3. COUNCILLORS OVERPAYMENT

5.3.1. OLD COUNCILLORS OVERPAYMNET

Old Councillors Overpayment as at 31 March 2024

Number	Account Name	Total	Comments
381478	LUMKWANA A N	20,329	Debt is very old-probably prescribed-legal actions can no longer be valid.
381484	MDA N	19,059	Debt is very old-probably prescribed-legal actions can no longer be valid.
381497	PIERCE B	23,820	Debt is very old-probably prescribed-legal actions can no longer be valid.
381498	SANGOVANA E	35,731	Debt is very old-probably prescribed-legal actions can no longer be valid.
381502	STOYILE M	23,073	Debt is very old-probably prescribed-legal actions can no longer be valid.
381503	TSHOTAL M	20,329	Debt is very old-probably prescribed-legal actions can no longer be valid.
		142,342	

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.3.2. 2021 FINANCIAL YEAR COUNCILLORS' OVERPAYMENT

Account Name	Account Number	Jan-'24	Feb-'24	Mar-'24	Amount Owed as at 31 March	Credit control actions
MRS UNATHI MALGHAS	7562452			0	0	Signed arrangement for R1500
MR ANDILE NDZENZWE	7562453			19,757	19,757	sheriff unable to find address
MR MONWABISI MALOTANA	7562454			0	0	Fully paid
MR ZIPATHE KUTU	7562455			0	0	Fully paid
MR MASIZAKHE QOTYANA	7562456			16,723	16,723	Preparations of documents for default Judgement
MR TOYI BHOVA	7562457			9,968	9,968	Final demand
MS ZISANDA MTSOTSO	7562458			6,249	6,249	Cannot proceed with summons without address
MS THANDI MCIMBI	7562459			20,208	20,208	Preparations of documents for default Judgement
MR LIHLE ZUMA	7562460			15,159	15,159	Preparations of documents for default Judgement
MPENDULENI MANZOZWANDLE	7562461			20,202	20,202	Preparations of documents for default Judgement
MS ABONGILE BABILE	7562462			20,396	20,396	Final demand
MR BOOI MALGHAS	7562463			0	0	Property Rates account with credit bal used to settle overpayment account
MR NKOSINATHI DIBLOKWE	7562464			19,601	19,601	Awaiting sheriffs return of service
MR THULANI MNGOMA	7562466			18,146	18,146	Return of Non service of summons
MS NOMSHATO NQWAZI	7562467			18,573	18,573	Preparations of documents for default Judgement
MS NOZUKO MKONTWANA	7562468			19,757	19,757	Preparations of documents for default Judgement
MR ZWELETHU NTLIZIYOMBI	7562470			19,104	19,104	Preparations of documents for default Judgement
MR BONGANI BIKANI	7562471			19,023	19,023	Preparations of documents for default Judgement
MR XOLANI MBONGWANA	7562472			18,111	18,111	sheriff unable to find address
MR OSO KHOTSO	7562473			17,770	17,770	Awaiting sheriffs return of service
MR MPHIWE MRWEBI	7562474			18,101	18,101	Preparations of documents for default Judgement
MS NANDIPHA NGALO	7562475			997	997	Withdrawn from legal due to low balance
MR SABELO JADISO	7562476			499	499	Preparations of documents for default Judgement
MR LULAMA TSHISEKA	7562477			18,620	18,620	Physical address obtained for further legal action
MS NOTKALISO NGQONGWA	7562478			0	0	Fully paid
MR ZANEMVULA GUSANA	7562479			-1	-1	Fully paid
MR LIVINGSTONE MKHONTO	7562480			19,757	19,757	Return of Non service of summons
MR MZUKISI NYOKA	7562481	1,000	1,000	1,000	3,294	Salary deduction
MS NOMPUMELELO NYANGANI	7562482				36,241	Awaiting sheriffs return of service
MS NOLITA PALI	7562483				19,858	Preparations of documents for default Judgement
MR BONISILE BARA	7562484				16,548	Preparations of documents for default Judgement
MS NOMPUMELELO GCININDAWO	7562485				19,985	Preparations of documents for default Judgement
MR MTELELELI MKHOTELI	7562486				19,084	Preparations of documents for default Judgement
MR TSHIPEO MACHAEA	7562487				17,294	Received notice of fillinf and defendants plea
MR MMELI MENZELWA	7562488	2,000	2,000	2,000	35,090	Preparations of documents for default Judgement
MR DUMANI ZOZO	7562490				1,657	Signed R2000 Stop order
COUNCILLOR FUKULA	7512499				7,926	Received Issued summons
COUNCILLOR MTWA	7512500				18,146	Blocked ,turned out the address found Is for Zion Church and not for Mr Fukula
COUNCILLOR VOKO	7512501				13,085	Deceased
COUNCILLOR MAPEKULA					16,607	Blocked.
COUNCILLOR MAQOKO					0	These Councilors paid immediately
COUNCILLOR LIWANI					0	These Councilors paid immediately
COUNCILLOR MTRARA					0	These Councilors paid immediately
COUNCILLOR NTLONZE					0	These Councilors paid immediately
COUNCILLOR SOBAHLE	7563465				0	These Councilors paid immediately
COUNCILLOR LUSU	7562469	3,000	3,000	3,499	585,776	These Councilors paid immediately
AMOUNT ALREADY PAID					583,985	
AMOUNT STILL OWED					585,776	

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.4. STAFF DEBTORS

“Clause 10 of schedule 2 – A staff member of a municipality may not be in arrears to the municipality for rates and service charges for a period longer than three months and a municipality may deduct any outstanding amounts from staff member’s salary after this period.” Below is the table showing staff that are in arrears for more than three months and they are in contravention of the clause quoted above: Notices were sent to staff debtors asking debtors to come and make an arrangement for the settlement of their accounts. The response is very low, this might necessitate deductions from their salaries.

Staff Debt as at 31 March 2024

Account Number	Account Name (& Address)	Current	30 Days	60 Days	90 Days	120 Days +	Amount owing	Stop order	Payment	Payment date	Comment
282243	FUNDELWA FLORAMOALI	414	404	157	-	-	974				Issue notice
7582110	LAWLA SIKUNDLA	13	27	1,254	-	-	1,294	1,254		28/03/2024	Current
280472	SILWANA SALISWA AKHONA	30	-	-	-	-	30	306		28/03/2024	Current
280748	NOMBALI ZANDILE	36	-	-	-	-	36	400		28/03/2024	Current
280684	NONYAMEKO P SIFUMBA	96	-	-	-	-	96	400		28/03/2024	Current
281148	MALINDI NONTANDO	116	-	-	-	-	116	450		28/03/2024	Current
281370	MAYIS THOZAMA /B CANGA	261	-	-	-	-	261	360		28/03/2024	Current
277120	BOYCE LITHA YONGAMA	378	34	-	-	-	413		760	30/03/2024	Current
97414	SIYABULELA MFOBO	391	-	-	-	-	391	1,500		28/03/2024	Current
282114	SOMAXAMA FEZILE LENNOX	413	378	78	-	-	869				Current
126460	VAPHIN B	461	145	-	-	-	606				Current
131712	POKWANA N M	492	-	-	-	-	492				Current
280093	NOMBUYELO PW METH	600	-	-	-	-	600		601	22/03/2024	Current
52756	VUYOLWENKOSI G MARARENI	807	-	-	-	-	807		900	18/03/2024	Current
180865	FELIX A VUSI /ZINTLE MBAMBANI	839	-	-	-	-	839				Current
195069	ANDILE L & CHRISTELLE L NDABA	1,149	-	-	-	-	1,149				Current
216483	NDZO R	1,373	252	-	-	-	1,625		1,150	27/03/2024	Current
7522897	LUWACA N K	1,647	1,133	-	-	-	2,780		1,300	30/03/2024	Current
276245	ADONIS AMANDA PATEENCE	370	369	359	327	41	1,466		1,520	25/03/2024	Current
276327	NOLWAZI RITTAH MDLEKEZA	415	409	274	-	-	1,097				No payment-To issue notice
275679	NTSIKELELO SAMUEL NANI	463	428	90	-	-	981				No payment-To issue notice
125034	MKWALLIZWE AGRINETTE	779	730	229	-	-	1,738				No payment-To issue notice
278454	NTOKOZO CYNTHIA ZWANE	788	749	350	-	-	1,886				No payment-To issue notice
145064	SIBUSILE /XOLISWA LUNIKA	1,101	1,059	274	-	-	2,435				No payment-To issue notice
278282	ZOLAYGLORIA NELISWA SALIWA	1,505	1,490	1,246	-	-	4,241				No payment-To issue notice
86178	MBUYISELI ALVEN /S MANDLA	1,900	2,017	1,883	1,890	5,538	13,229		2,000	30/03/2024	Paid
7561677	NGCEZU B	192	145	72	72	18,265	18,747	578		28/03/2024	Stop order
280015	NOLLUTHANDO KATE TAFENI	374	355	355	354	468	1,907	200		28/03/2024	Stop order

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

276613	MANGE WELKAZI PATRICIA	438	211	45	44	87	825	350	28/03/2024	Stop order
279130	LUTANGO NOLUVO	467	370	370	378	9,388	10,972	1,500	28/03/2024	Stop order
276805	MATANZIMA CAWEKAZI	471	384	383	394	5,015	6,646	1,000	28/03/2024	Stop order
81068	NCEKO NP	574	356	353	352	716	2,351	600	28/03/2024	Stop order
37795	MRA MRS THANDUKOLO H& THULIS NTONI	643	358	357	176	230	1,764	1,500	28/03/2024	Stop order
40245	MOMOZA TT &NW	686	359	354	354	521	2,275	485	28/03/2024	Stop order
276575	VAKELE LIZWI	702	923	650	665	28,721	31,660	1,900	28/03/2024	Stop order
107763	MR & MRS TABO T & NOLUTHANDO MANANA	923	360	355	357	1,814	3,809	3,700	28/03/2024	Stop order
6000349	X SIFETO	538	812	533	547	39,409	41,839			7 days notice issued-To issue salary deduction notice
277553	AROSI SITHEMBISO	549	43	43	48	2,205	2,888			7 days notice issued-To issue salary deduction notice
6000318	M NDAYI	553	854	554	568	40,770	43,299			7 days notice issued-To issue salary deduction notice
6000225	V TOMSANA	557	851	552	565	33,102	35,627			7 days notice issued-To issue salary deduction notice
6000555	S BOZO	560	856	555	569	41,488	44,027			7 days notice issued-To issue salary deduction notice
276511	BAYI VATISWA	570	735	862	871	27,564	30,601			Blocked in 2021 and disconnected long time. To issue salary deduction notice
6000540	K NGONYAMA	698	1,133	694	715	67,183	70,424			7 days notice issued-To issue salary deduction notice
280813	LUFELE MZUVUKILE	737	1,026	729	742	40,132	43,366			Blocked-technicians do not disconnect Zimbabwe-To prepare salary deduction letter
155168	SOKANYILE MALIZOLE J & N	787	821	391	770	3,292	6,059			unBlocked-paid and signed a stop order.
280869	MADYIBILWAZI	801	1,196	793	807	45,851	49,448			Blocked-technicians do not disconnect Zimbabwe-To prepare and salary deduction letter
254210	MANELINA A	1,120	1,769	1,111	1,143	102,068	107,210			Salary deduction was reversed-Blocked in 2021, Technicians do not disconnect waterfall-To issue salary deduction letter
276902	SOKANYILE MALIZOLE&KOLEKA	1,183	2,239	1,181	1,246	140,293	146,143			Salary deduction was reversed-Blocked in 2018, House demolished-To issue salary deduction letter
Total		30,960	25,777	17,486	13,954	654,162	742,338	16,483	8,261	

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.5. STAFF HOUSES

The following is the table of Employees who are part of the resolution of council in 2005 and 2006 that says they must buy the following properties. This cannot be resolved. Currently the Office of Surveyor General is completing the process of survey and issue out individual Ervin before the disposal can take place. It was therefore agreed that these employees must pay an amount equal to the rental pending the finalization of the sale.

BOTTOM OF THE HILL TOWNSHIP STAFF HOUSES - MARCH 2024						
ACCOUNT NO.	NAME	ADDRESS	OFFER TO PURCHASE	AMOUNT PAID	VOTE:133208612755	BALANCE
7561752	E.B. BUSS (Deceased)	16 DELVILLE ROAD	125,000	- 90,835		34,165
7526531	D.T. DYANTYI (Deceased)	21 HEMMING STREET	150,000	- 125,709		24,291
				- 216,544	-	58,456

The establishment of the township has since been finalised the transfer process is underway.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.6. GOVERNMENT GRANTS AND SUBSIDIES

CUMMULATIVE GRANT REGISTER 2023/24 FINANCIAL YEAR										
GRANT	TYPE	OPENING BAL	Receipts	Interest Rec	Rejected Roll over	Sub Total	Expenditure	VAT	Total Expenditure	Total
FINANCE MANAGEMENT GRANT INVESTMENT	OPERATING	0	2,850,000	-	-	2,850,000	1,620,118	111,158	1,731,276	1,118,724
MQANDULI MIDDLE INCOME HOUSING	OPERATING	333,652	-	-	-	333,652	-	-	-	333,652
MUNICIPAL INFRASTRUCTURE GRANT	CAPITAL	0	96,970,625	-	-	96,970,625	67,340,017	8,555,830	75,895,847	21,074,778
UMTATA CONSOLIDATED METRO-MTAB	CAPITAL	514,265	-	-	-	514,265	-	-	-	514,265
SMALL TOWN REVITALISATION	CAPITAL	(3,945,729)	30,905,606	-	-	26,959,877	24,866,155	2,984,875	27,851,030	(891,153)
EPWP	OPERATING	-	4,001,000	-	-	4,001,000	6,252,379	-	6,252,379	(2,251,379)
ORGANOGRAM DEVELOPMENT	OPERATING	294,477	-	-	-	294,477	-	-	-	294,477
ELECTRICITY DEMAND SIDE MANAGEMENT	OPERATING	1,116,341	1,000,000	-	-	2,116,341	1,019,368	152,905	1,172,273	944,068
INEP	CAPITAL	11	-	-	-	11	-	-	-	11
LIBRARY GRANT	OPERATING	-	-	-	-	-	-	-	-	-
RURAL PLANNING & SURVEY	CAPITAL	126,943	-	-	-	126,943	-	-	-	126,943
KSD ELECTIONS ROAD MAINTENANCE	OPERATING	109,543	-	-	-	109,543	-	-	-	109,543
INFRASTRUCTURE SKILLS DEVELOPMENT	OPERATING	61,046	5,420,000	-	-	5,481,046	3,979,274	144,026	4,123,301	1,357,746
Disaster Recovery	CAPITAL	5,360,000	40,215,000	-	-	45,575,000	4,598,014	689,702	5,287,716	40,287,284
DOT TAXI RANK	CAPITAL	7,236,277	-	-	-	7,236,277	-	-	-	7,236,277
MAYDENE FARM EXTENSIONS	CAPITAL	15,657,559	4,150,121	-	-	19,807,680	15,944,596	-	15,944,596	3,863,085
HUMAN SETTLEMENT GRADUATES	OPERATING	70,920	166,724	-	-	237,644	188,744	-	188,744	48,899
NTOZONKE MARKET	CAPITAL	-	9,409,181	-	-	9,409,181	2,720,127	408,019	3,128,146	6,281,035
TOTALS:		26,935,306	195,088,257	-	-	222,023,563	128,528,791	13,046,516	141,575,307	80,448,256

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.7. DEDICATED ACCOUNTS / GRANT INVESTMENTS

CONDITIONAL GRANT MOVEMENTS - 31 MARCH 2024							
PROJECT NAME	OPENING BALANCE	TRANSFERS IN	INTEREST	SUB TOTAL	WITHDRAWALS	BANK CHARGES	BALANCE
FINANCE MANAGEMENT GRANT INVESTMENT	10,000	4,950,000	66,863	5,026,863	3,540,600		1,486,263
MQANDULI MIDDLE INCOME HOUSING	63,402	0	3,386	66,788	0		66,788
MUNICIPAL INFRASTRUCTURE GRANT	5,738	248,068,004	743,594	248,817,335	240,984,267		7,833,067
UMTATA CONSOLIDATED METRO-MTAB	52,201	0	2,787	54,988	0		54,988
ORGANOGRAM DEVELOPMENT	9,938	0	398	10,336	0	50	10,286
DOE ELECTRIFICATION PROJECT	596,435	0	21,295	617,730	325,428		292,302
RURAL PLANNING & SURVEY	162,791	0	8,821	171,612	0		171,612
KSD ELECTIONS ROAD MAINTENANCE	140,494	0	7,613	148,107	0		148,107
LIBRAY GRANT	11,132	0	667	11,799	0		11,799
INFRASTRUCTURE SKILLS DEVELOPMENT	1,011,042	5,420,000	61,840	6,492,882	4,218,543		2,274,339
DOT TAXI RANK	18,179	178,986	1,169	198,334	178,986		19,348
KEI RAIL HOUSING	19,232,879	11,581,569	325,936	31,140,384	30,892,331		248,053
NEW BRIGHTON HOUSING	86,135	0	5,162	91,297	0		91,297
DEMAN SIDE MONEY ON CALL	4,199,274	1,000,000	99,358	5,298,632	3,576,456		1,722,176
COVID -19 RELEIF FUND	5,369,889	40,815,000	334,573	46,519,462	5,516,882		41,002,580
KWANTOZONKE MARKET	0	8,666,469	127,079	8,793,547	7,319,199		1,474,348
	30,969,529	320,680,028	1,810,540	353,460,097	296,552,693	50	56,907,354

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.8. INVESTMENTS –OWN

Both investments Indwe Risk Services and Unclaimed group life insurance cannot be utilised by the municipality, these are ring fenced for specific purposes.

OWN INVESTMENTS - 31 MARCH 2024							
Account Name	Opening balance	Transfers In	Interest	SubTotal	Withdrawals	Bank Charges	Balance
INVESTEC BANK	315,695	-	19,797	335,492	-	-	335,492
INDWE RISK SERVICES	4,041,789	-	219,975	4,261,764	-	124,273	4,137,491
ABSA targetLIQUIDITY PLUS	243,708	-	14,443	258,150	-	450	257,700
UNCLAIMED GROUP LIFE ASSUARANCE	1,797	-	64	1,861	-	450	1,411
	4,768,961	10,000,000	350,582	15,119,543	10,000,000	125,173	4,994,370

5.9. LONG AND SHORT -TERM BORROWINGS AS AT 31 MARCH 2024

	Balance 1 January 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 31 January 2024
DBSA 10378771/1 61001048	6,405,427	1,067,571		217,960	1,285,531	5,337,856
WEST BANK	919,598	292,826		8,312	301,138	618,461
TOTAL LIABILITIES AT 31 January 2024	7,325,026	1,360,397	-	226,272	1,586,669	5,956,317

	Balance 1 February 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 31 February 2024
DBSA 10378771/1 61001048	5,337,856				-	5,337,856
WEST BANK	618,461	264,757		5,703	270,459	348,002
TOTAL LIABILITIES AT 28 February 2024	5,956,317	264,757	-	5,703	270,459	5,685,858

	Balance 1 March 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 31 March 2024
DBSA 10378771/1 61001048	5,337,856				-	5,337,856
WEST BANK	348,002	78,126		2,909	81,035	266,966
TOTAL LIABILITIES AT 31 March 2024	5,685,858	78,126	-	2,909	81,035	5,604,823

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.10. CASH AND BANK MOVEMENTS FOR THE PERIOD

	Absa Operating Acc 4048218780	FNB Main 62471836513	Absa Electricity 4061496604	FNB Electricity 62090323636	DOT Payover 62709676582	Corporate Cheque Acc 62810696487	
	31-Mar	31-Mar	31-Mar	31-Mar	31-Mar	31-Mar	TOTAL
Bank Balance 1 January 2024	941 409,44	2 482 093,06	3 825 664,97	18 056 655,40	782 549,17	192 311,47	26 280 683,51
INFLOWS							
Service and Sundry Debtors	26 950 748,46	81 838 850,03	53 722 205,76	91 890 499,23	5 487 912,52	283 649,72	260 173 865,72
Investments		16 818 843,91					16 818 843,91
Reserves		10 000 000,00					10 000 000,00
Equitable share		108 714 000,00					108 714 000,00
Interbank transfer		164 336 754,53					164 336 754,53
Capital grant		11 492 000,00					11 492 000,00
Operating grant		51 176 132,44					51 176 132,44
Total Inflows	26 950 748	444 376 581	53 722 206	91 890 499	5 487 913	283 650	622 711 596,60
OUTFLOWS							
Employee costs		161 468 657,73					161 468 657,73
Interbank transfers	25 300 000,00		52 000 000,00	81 000 000	5 958 104,06	78 650,57	164 336 754,63
Investments		48 446 974,75					48 446 974,75
Sundry Payments	160 114,63	3 223 072,43	2 864,32	1 326,57	26 652,64	10 490,82	3 414 030,59
Trade Creditors		231 376 838,96					231 376 838,96
Total Outflows	25 460 114,63	444 515 543,87	52 002 864,32	81 001 326,57	5 984 756,70	89 141,39	609 043 256,66
Net Inflows/(Outflows)	1 490 634	(138 963)	1 719 341	10 889 173	(496 844)	194 508	13 657 849
Opening Balance 01 January 2024	941 409,44	2 482 093,06	3 825 664,97	18 056 655,40	782 549,17	192 311,47	26 280 683,51
	1 490 633,83	- 138 962,96	1 719 341,44	10 889 172,66	- 496 844,18	194 508,33	13 657 849,12
Closing Balance at 31 March 2024	2 432 043,27	2 343 130,10	5 545 006,41	28 945 828,06	285 704,99	386 819,80	39 938 532,63

The balance of R39 million as at end March cannot cover creditors amounting to R181 million. There is a need to prioritise spending to manage cash flow crisis of the municipality. Of the total balance ESKOM is owed R141 million representing 78% of total creditors.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

5.11. CREDITORS AGE ANALYSIS

The creditor's balance is R181 million (2nd Quarter: R156 million). A concerted effort is being made to pay suppliers within the MFMA deadline of 30 days and this is reflected in the age analysis in the table below. 85% of long outstanding debts over 30 days balance relates to Eskom with an amount of R66 274 334 and 15% of other creditors with an amount of R11 991 339.

NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
ESKOM	141,002,782.99	37,046,164.55	37,682,284.22	65,747,554.24	1,298.99	525,480.99
TIDOO ENGINEERING SERVI	13,216,932.36	6,042,337.99	-	-	7,174,594.37	-
ISUZU MOTORS SOUTH AFRI	3,560,756.03	3,560,756.03	-	-	-	-
SIZA KANCANE TRADING EN	3,532,421.48	3,532,421.48	-	-	-	-
LT NTLOKO ELECTRICAL C	2,789,394.00	2,789,394.00	-	-	-	-
IMBUMBA DEVELOPMENTS	2,156,359.25	2,156,359.25	-	-	-	-
VITSHA TRADING	2,000,894.23	-	3,127,126.33	-	-	-
JOLWANA MGIDLANA INCORP	1,107,176.34	1,107,176.34	-	-	-	-
BOKAMOCO CONSULTING ENG	1,000,500.00	-	-	-	1,000,500.00	-
ICT CHOICE	991,811.75	-	-	991,811.75	-	-
STEDONE DEVELOPMENT(PTY	916,688.28	-	667,588.28	249,100.00	-	-
CYCLE CIVILS AND PROJEC	788,510.74	788,510.74	-	-	-	-
O.R.TAMBO DISTRICT MUNI	736,673.85	-	-	-	736,673.85	-
TSHALANE CONSTRUCTION A	704,067.95	-	704,067.95	-	-	-
FORT HARE SOLUTIONS	596,398.40	-	-	-	596,398.40	-
GOVERNOR GROUP	551,312.94	551,312.94	-	-	-	-
CONTOUR TECHNOLOGY	506,038.40	-	506,038.40	-	-	-
MATHAFAMAHLE CONSTRUCTI	441,700.00	441,700.00	-	-	-	-
NOMGUGU CONSTRUCTION	407,184.64	407,184.64	-	-	-	-
LIKAMVA GEOMATICS (PTY)	389,200.00	-	-	389,200.00	-	-
AUDITOR GENERAL	322,913.20	322,913.20	-	-	-	-
BIG BLUE MARKETING T/A	317,952.46	-	-	-	-	317,952.46
CHULETHO CONSULTING ENGI	313,848.80	313,848.80	-	-	-	-
KWAEDZA ELECTRICAL CONT	272,226.82	-	-	-	-	272,226.82

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
CROSSCHECK	257,238.90	-	257,238.90	-	-	-
CNN Development Enginee	247,250.00	247,250.00	-	-	-	-
EARTH FREE ENVIRONMENTA	203,550.00	203,550.00	-	-	-	-
OUTDOOR MACHINE SHOP	197,770.10	-	197,770.10	-	-	-
VODACOM SERVICE PROVIDE	190,188.87	190,188.87	-	-	-	-
BONTINITE CONSTRUCTION	166,500.00	166,500.00	-	-	-	-
ZAMA-KHANYO (ZK JV)	161,644.23	161,644.23	-	-	-	-
BLUETECH CO.PTY (LTD)	161,000.00	-	-	-	-	161,000.00
HARVEY WORLD TRAVEL EAS	145,475.69	123,462.47	22,013.22	-	-	-
ALLENIO TRAVEL	130,242.80	126,937.80	-	3,305.00	-	-
R-DATA	129,918.59	109,529.09	-	-	20,389.50	-
SDM CONSULTING ENGINEER	117,194.20	117,194.20	-	-	-	-
KUMYOLZ INVESTMENTS	102,991.56	102,991.56	-	-	-	-
BM INFRASTRUCTURE DEVEL	101,250.00	101,250.00	-	-	-	-
T.L LUZIPHO ATTORNEYS	99,398.64	99,398.64	-	-	-	-
DRIVING LICENCE CARD AC	85,873.00	85,873.00	-	-	-	-
SEARTEC	72,429.00	-	-	-	-	72,429.00
ITEC WILD COAST	66,251.48	-	66,251.48	-	-	-
MAFUNGO TSHAKA INC.	59,301.31	59,301.31	-	-	-	-
QWEQWE COMMUNITY TRUST	55,000.00	-	-	-	-	55,000.00
ZBSN SIYAZAMA PTY LTD	43,870.00	43,870.00	-	-	-	-
RENEILWE CONSULTING & P	35,765.00	35,765.00	-	-	-	-
NOSINDWA ATTORNEYS INC	26,717.50	18,645.26	8,072.24	-	-	-
CUSHELE TRADING ENETERP	24,540.00	24,540.00	-	-	-	-
R.N.E HOLDINGS (Pty) Lt	22,124.57	22,124.57	-	-	-	-
SONDLO & KNOPP ADVERTISE	14,365.80	14,365.80	-	-	-	-
DENJAVU SERVICES	12,995.00	12,995.00	-	-	-	-
SWIFT TRAVEL AND TOURS	9,099.00	9,099.00	-	-	-	-
LWTS HOLDINGS (PTY)LTD	7,800.00	7,800.00	-	-	-	-

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
VEE MAC TRADING AND PRO	7,750.00	-	7,750.00	-	-	-
REGISTRAR OF DEEDS	3,040.00	3,040.00	-	-	-	-
MILLENNIUM DELTA COMPUT	2,500.00	2,500.00	-	-	-	-
EMALANGENI TECHNOLOGIES	49,242.00	-	-	-	11,984.00	61,226.00
TOTAL...	181,535,538.15	60,023,663.66	43,246,201.12	67,380,970.99	9,541,839.11	1,342,863.27
TOTAL ...	576,626.35	-	-	-	83,150.00	493,476.35
YPG SUPPLIES & DISTRIB	12,110.00	-	-	-	-	12,110.00
TSawe CONSTRUCTION CC	137,982.16	-	-	-	-	137,982.16
SMART ACCOMMODATION	140,689.84	-	-	-	-	140,689.84
NGQUKAZA TRADING JV	168,703.35	-	-	-	-	168,703.35
MARCONISHANA CATERING A	29,950.00	-	-	-	29,950.00	-
ITHUBA LAMAJOLA TRADING	29,950.00	-	-	-	29,950.00	-
FRITZDIN PROJECTS CC	53,991.00	-	-	-	-	53,991.00
B CALA TRADING AND CONS	3,250.00	-	-	-	23,250.00	20,000.00
TOTAL...	180,958,911.80	60,023,663.66	43,246,201.12	67,380,970.99	9,458,689.11	849,386.92

Payment summary for the quarter and comparative. Please refer to annexure for details.

Payment summary		
	Total	Eskom
Quarter 2	341,770,174	166,427,042
Quarter 3	215,770,729	99,935,719
	557,540,903	266,362,761

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

PART THREE: SECTION 66 REPORT

BACKGROUND AND PURPOSE

Chapter 8 of the Municipal Finance Management Act, Act 66 of 2003 particularly section 66, states that the accounting officer of the municipality- Must, report to council on Expenditure incurred on staff salaries, wages, allowances and Benefits.

6. EMPLOYEE RELATED COSTS AND REMUNERATION OF COUNCILLORS

EC157 King Sabata Dalindyebo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		24,477	30,061	27,568	2,183	19,899	20,676	(776)	-4%	27,568
Cellphone Allowance		3,464	4,875	3,822	294	2,765	2,867	(102)	-4%	3,822
Other benefits and allowances		1,716	213	1,716	148	1,292	1,287	5	0%	1,716
Sub Total - Councillors		29,657	35,149	33,106	2,625	23,956	24,830	(873)	-4%	33,106
% increase	4		18.5%	11.6%						11.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		9,064	10,931	9,160	431	5,527	6,870	(1,343)	-20%	9,160
Pension and UIF Contributions		46	61	55	4	40	41	(2)	-4%	55
Performance Bonus		-	2,690	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	215	42	209	161	47	29%	215
Cellphone Allowance		50	46	48	7	31	36	(5)	-13%	48
<i>Acting and post related allowance</i>		-	-	160	19	19	120			160
Sub Total - Senior Managers of Municipality		9,159	13,729	9,638	503	5,825	7,228	(1,403)	-19%	9,638
% increase	4		49.9%	5.2%						5.2%
Other Municipal Staff										
Basic Salaries and Wages		341,246	360,609	353,474	29,778	270,057	264,936	5,121	2%	353,474
Pension and UIF Contributions		56,031	59,725	62,605	5,080	44,895	46,953	(2,059)	-4%	62,605
Medical Aid Contributions		28,826	31,262	30,763	3,470	23,334	23,072	262	1%	30,763
Overtime		34,672	17,319	30,827	2,599	26,631	23,257	3,374	15%	30,827
Performance Bonus		25,051	23,145	22,371	1,513	14,936	16,778	(1,842)	-11%	22,371
Motor Vehicle Allowance		15,206	15,881	20,242	2,208	16,028	15,178	850	6%	20,242
Cellphone Allowance		2,581	2,236	4,693	509	3,602	3,505	97	3%	4,693
Housing Allowances		23,963	28,629	25,260	2,453	19,717	18,941	775	4%	25,260
Sub Total - Other Municipal Staff		527,577	538,806	550,234	47,610	419,200	412,621	6,578	2%	550,234
% increase	4		2.1%	4.3%						4.3%
Total Parent Municipality		566,394	587,684	592,979	50,739	448,981	444,679	4,302	1%	592,979

6.1. COMMENTS ON MATERIAL VARIANCES

The following line items reflects material variances as at 31 MARCH 2024

Employee Related Costs and Remuneration of councilors:

Overall savings of six hundred thousand (R0.6 million).

- Basic salaries for councilors reflect savings of seven hundred thousand (R0.7 million) and savings of one hundred thousand (R0.1 million) on cellphone allowance.
- Senior managers reflect savings on basic salaries of one million three hundred thousand (R1.3 million).
- Other municipal officials the following variances are noted;
 - Basic salaries overspent by one million four hundred thousand (R1.4 million).
 - Pension contributions savings of two million (R2 million).
 - Overtime overspent by three million three hundred thousand (R3.3 million).
 - Bonuses reflect savings of one million eight hundred thousand (R1.8 million).
 - Motor vehicle allowance overspent by eight hundred thousand (R0.8 million).
 - Housing allowances reflect overspending of seven hundred thousand (R0.7 million).

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

6.2. ACTING ALLOWANCE AND OVERTIME (SUNDAY/ PUBLIC HOLIDAY)
REPORTS FOR Q3 OF 2023/2024

OVERTIME	
Department	Amount
Community Services	57 454
Corporate services	12 523
Finace	18 330
Libraries	903
Public Safety	27 329
Technical Services	357 401
Grand Total	473 940

ACTING ALLOWANCE	
Department	Amount
Community Services	19 702
Corporate Services- Halls	9 054
MUNICIPAL MANAGER - ADMIN	11 134
PSED	2 723
Public Safety	127 328
Technical Services	46 721
Grand Total	216 663

SUNDAY AND PUBLIC HOLIDAYS	
Department	Amount
Community Services	130 455
Corporate Services	36 892
Mqanduli-Admin	1 027
Public Safety	1 174 311
Technical Services	46 409
Grand Total	1 389 093

TOTAL ALLOWANCES FOR THE MONTH	2 079 697
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SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

PART FOUR: ASSET MANAGEMENT

7.1. FUEL CONSUMPTION

Directorate	July 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
B.T.O.	R28,965.05	R33,984.40	R26,984.85	R23,962.96	R28,937.74	R23,671.52	R22,391.28	R35,766.92	R50,750.26
Community Services	R311,822.16	R239,556.11	R366,841.71	R351,510.60	R434,906.32	R359,765.95	R299,839.74	R428,665.44	R370,228.32
Corporate Services	R0.00	R1,667.05	R0.00	R0.00	R0.00	R1,197.70	R0.00	R0.00	R2,007.94
Infrastructure	R568,846.20	R509,362.78	R613,628.12	R701,543.62	R871,161.36	R521,372.08	R602,026.59	R690,106.30	R873,535.05
Council and Executive	R39,402.21	R17,413.16	R36,367.69	R51,381.46	R37,348.17	R38,396.81	R31,692.44	R17,770.79	R23,943.59
RED	R5,157.75	R11,663.15	R4,976.35	R0.00	R8,436.04	R0.00	R4,617.20	R9,581.45	R0.00
Public Safety	R106,480.49	R165,120.40	R103,577.84	R111,934.95	R104,993.90	R133,530.02	R123,308.07	R141,375.58	R148,905.48
Human Settlement	R0.00	R3,704.75	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
	R1,060,673.86	R982,471.80	R1,152,376.56	R1,240,333.59	R1,485,783.53	R1,077,934.08	R1,083,875.32	R1,323,266.48	R1,469,370.64

7.2. REPAIRS AND OIL EXPENSES

Directorate	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Executive and Council									
Budget and Treasury	2,631,765	447,256	656,032	1,034,239	1,420,916	441,164	1,273,935	2,458,389	- 437,619
Community Services	4,809	4,809	4,242	4,809	22,809	4,809	6,100	5,595	5,057
Public Safety	1,272,653	40,266			40,266	609	-	20,547	-
Infrastructure		11,426,781	5,424,214	482,420	19,078,803	4,527,209	691,447	2,182,055	11,497,106
Totals	3,909,226	11,919,111	6,084,489	1,521,467	20,562,793	4,973,790	1,971,483	4,666,586	11,064,543

7.3. HIRING COSTS

Directorate	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Executive and Council			R7,200	R17,091	R229,628	R108,486	R281,664	R238,411	R248,844
Budget & Treasury	R510,030	R166,291	R335,066	R27,683	R0	R0	R0	R0	R0
LED	R0	R0	R0	R0	R0	R0	R0	R0	R0
Corporate Services	R0	R0	R0	R0	R0	R0	R0	R0	R0
Community Services	R450	R0	R0	R15,525	R0	R0	R15,525	R0	R0
Public Safety	R0	R0	R0	R0	R0	R133,364	R0	R0	R0
Infrastructure	R0	R7,200	R0	R2,073,309	R825,823	R267,030	R1,552,500	R4,093,930	R0
Human Settlements	R0	R0	R0	R0	R0	R0	R0	R0	R0
Totals	R510,480	R173,491	R342,266	R2,133,608	R1,055,450	R508,880	R1,849,689	R4,332,341	R248,844

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

7.4. REPORT FOR PROPERTY, PLANT AND EQUIPMENT

PPE REPORT										
Class of assets	Cost				Accumulated Depreciation				Carrying Value	
	Opening Balance @01/07/2023	Additions	Disposals	Closing Cost at 31 March 2024	Opening Balance @01/07/2023	Depreciation	Closing Acc Depr.	Carrying Value 31 March 2024	Carrying Value 01/07/2023	
	Investment properties	R359,749,921.34			R359,749,921	R0.00	R0	R0	R359,749,921	R359,749,922
Land	R286,558,280.91			R286,558,281	R0.00	R0	R0	R286,558,281	R286,558,281	
Buildings	R380,813,450.00			R380,813,450	R135,347,374.00	R21,616,067	R156,963,441	R223,850,009	R245,466,079	
Infrastructure Assets	R3,281,862,170.00			R3,281,862,170	R2,260,972,412.00	R146,701,262	R2,407,673,674	R874,188,496	R1,020,889,759	
Community Assets	R396,631,188.00	R28,588		R396,659,776	R151,083,583.00	R11,380,598	R162,464,181	R234,195,585	R245,547,605	
Other Assets	R57,932,577.13	R2,951,508	R17,020	R60,867,065	R30,879,706.42	R4,035,661	R34,907,718	R25,959,347	R27,051,563	
WIP	R135,154,315.63	R97,174,032		R232,328,348	R0.00	R0	R0	R232,328,348	R148,769,976	
Specialised vehicles	R180,640,576.00	R4,136,500		R184,777,076	R138,409,843.00	R15,805,131	R154,214,974	R30,562,102	R42,230,715	
Intangibles Assets	R3,466,725.00			R3,466,725	R2,878,050.00	R441,506	R3,319,556	R147,169	R588,675	
Heritage Assets	R3,201,000.00			R3,201,000	R0.00	R0	R0	R3,201,000	R3,201,000	
	R5,086,010,204	R104,290,628	R17,020	R5,199,283,812	R2,719,570,968	R199,980,225	R2,919,543,544	R2,270,740,268	R2,300,053,575	

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

PART FIVE

8. SUPPLY CHAIN MANAGEMENT

8.1. BACKGROUND/REASONING

The Accounting Officer has the responsibility of facilitating the process of awarding tenders to successful bidders, within the legal framework, and the responsibility of reporting to Council on tenders awarded based on the above-mentioned paragraph quoted from the Supply Chain Management Regulations, hence this report has been prepared.

8.2. OVERSIGHT ROLE OF COUNCIL

The Council must maintain oversight over the implementation of this Policy and for the purpose of such oversight the accounting officer must within 30 days of the end of each year, submit a report on the implementation of the Supply Chain Management Policy to the Council of the municipality in terms of paragraph 8(3)(a) of the Policy.

8.3. SUPPLY CHAIN MANAGEMENT (SCM) POLICY

The objectives of the Policy are:

- a) to give effect to section 217 of the Constitution of the Republic of South Africa by implementing a system that is fair, equitable, transparent, competitive, and cost effective; and
- b) to comply with applicable provisions of the Municipal Finance Management Act including Municipal Supply Chain Management Regulations published under GN868 in Government Gazette 27636, 30 May 2005 and any National Treasury Guidelines issued in terms of the MFMA and regulations pertaining thereto.

8.4. AMENDMENT OF SUPPLY CHAIN MANAGEMENT POLICY

In terms of Paragraph 4(1) (b) of the Policy, the Accounting Officer must, when considered necessary, submit proposals for the amendment of the Supply Chain Management Policy.

As part of the annual budget policy review, the 2023/24 SCM policy was submitted to Council for consideration and approval on 31 May 2023 and was implemented with effect from 01 July 2023.

8.5. SUPPLY CHAIN MANAGEMENT UNIT

The Supply Chain Management Unit is headed by the General Manager SCM and operates under the direct supervision of the Chief Financial Officer.

The structure of the SCMU covers the following disciplines within Supply Chain Management:

SCM Elements	Procurement thresholds
Demand Management	Demand Planning and Specifications
Acquisition Management	Procurement of Goods & Services
Three quotation system	R2001 up to R30 000
Formal Written Quotation	R30 001 up to R300 000

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

Competitive Bidding	R300 001 and above
Contract Management and performance	Monitoring the performance of contracts Review and update contract management

The staff complement in the SCMU consists of a total of 12 officials.

8.6. CONTRACT MANAGEMENT

Contracts Management Unit is attached within Legal services but seconded in the SCM unit.

The following table illustrates the list of awards registered in the system for the quarter ending 31 March 2024:

Number of awards above R200 000	09	R 16,869,163.10 plus rates
RFQ's awarded above R30 000	03	R 308 470.3
Three Quotation System	37	R 327 521.65
Deviations	09	R336 619.11

8.7. MILESTONES ATTAINED IN CONTRACT MANAGEMENT:

- a) Contract Management has been incorporated in the SCM Policy that has been previewed, amended and adopted by council on **31 May 2023**. The policy gives effect to section 116 of the MFMA and to support SCM functions and regulations.

8.8. RAINING OF SCM OFFICIALS

Competency Levels of the Supply Chain Management Unit

The Municipal Regulations on Minimum Competency Levels requires certain General Competency Levels for Officials Involved in the Implementation of the Supply Chain Management Policy.

Due to financial constraints KSD Supply Chain Management staff is currently attending trainings offered by Provincial Treasury and National Treasury in the 2023/24 financial year as well as in house training.

8.9. MISCELLANEOUS TRAINING & EDUCATION

KSD Municipality attends the yearly SCM Forums, scheduled by Provincial Treasury wherein SCM issues are discussed at length in those meetings.

Below is a training attended by officials in the SCM Unit:

#	Description
1.	VAT Training 24-25 January 2024

8.10. THE DELEGATION OF SUPPLY CHAIN MANAGEMENT POWERS AND DUTIES

Council has duly delegated the implementation of the Supply Chain Management Policy to the Accounting Officer who is responsible for taking all reasonable steps to ensure that proper mechanisms and separation of duties are in place in the Supply Chain Management System in order to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

To aid the Accounting Officer in this responsibility, Council has adopted a Delegations of Powers and Duties Policy which assists in maximising the administrative and operational efficiency and is reviewed annually.

Demand Management

Demand Management is an interactive process to determine the demand levels required to meet the municipality's objectives. These objectives are reflected in the municipality's Integrated Development Plan (the 'IDP'), which is a comprehensive strategy document setting out how the municipality intends to address the development challenges in a specific financial year.

The SCM Unit has, with support by the Accounting Officer and the Chief Financial Officer implemented SCM via a Procurement Plan (PM) as a strategic tool in order to implement the budget. The PM assists the SCM Unit with the planning of tender processes and user departments with the planning of the execution and timely completion of projects in alignment with performance targets in the Service Delivery and Budget Implementation Plan.

The Procurement Plan for the 2023/24 financial year actively promotes and determined to enhance the procurement management process in procuring goods and services. The SCM Unit submits reports to the Management Committee on a monthly basis to measure the success of the implementation of Procurement Plan.

Acquisition Section

The Acquisition Section is specifically tasked to perform all procurement related activities for the procurement of goods and services with a value up to R30 000 as well as the issuing of orders for procurement with higher values.

The following table illustrates the number of orders and appointment letters being managed by the Supply Chain Management Unit, during the 2023/24 of the third quarter. This is a positive indication of procuring of goods and services in a more effective and efficiently way.

Commitments embark on during the year ending 31 March 2024:

Three Quotation System	37	R 327 521.65
Number of awards above R200 000	09	R 16,869,163.10 plus rates
RFQ's awarded above R30 000	03	R 308 470.3
Deviations	09	R336 619.11

Hiring of Vehicles and Travelling and Accommodation

Travelling and accommodation for the quarter 2 2023/2024 financial year amount to **R 3 642 178.3** and for Quarter 3 of 2023/24 FY amounts to **R 2 391 091.14**. The expenditure of travelling has gone down by **65,65 %**

8.11. PREFERRED SUPPLIERS DATABASE

In terms of Supply Chain Management Policy, the Accounting Officer is required to keep a list of accredited prospective providers of goods and services, Central Supplier Database (CSD). In terms of the municipality's legislative requirement, interested suppliers were invited to register/update details on CSD this was done through an advert which was published in July 2023. KSD has further allocated an official that assists service providers with CSD registration process and related enquiries.

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

8.12. BID COMMITTEE SYSTEM

The Bid Committee system for competitive bids has been actively applied within the municipality. The bid committee system includes a Bid Specification, Bid Evaluation as well as a Bid Adjudication Committee. These committees have been properly constituted and duly appointed and delegated by the Accounting Officer in order to execute the mandates of each of the committees.

All procurement of goods and services with a value above R 200 000 are procured by way of competitive bidding processes, via the bid committee system.

Bids recommended by the Bid Adjudication Committee

The bids that were recommended by the Bid Adjudication Committee in terms of the SCM Policy and the Preferential Procurement Policy for quarter ending 31 March 2024 are attached as Annexure B.

Procurement Function	2022/23
Bids Processed	09
Estimated Value of Awards (R)	R 16,869,163.10 plus rates

Deviations and Minor Breaches from Procurement Processes Deviations

The Supply Chain Management Policy states in Paragraph 36(1) (a):

“The accounting officer may dispense with the official procurement processes established by this policy and may procure any required goods or services through any convenient process, which may include direct negotiations, but, amongst others, only.

- i. in an Emergency
- ii. if such goods or services are produced or available from a single provider only.
- iii. for the acquisition of special works of art or historical objects where specifications are difficult to compile.
- iv. Acquisition of animals for zoos or
- v. in any other exceptional case where it is impractical or impossible to follow the official procurement processes”
- vi. Such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider.
- vii. Expanded Public Works Programme (EPWP) learnership projects which have been identified and registered as such.

Accounting Officer approved 09 deviations from January to March (Quarter 3) of 2023/24 financial year to the value of almost **R336 619.11**

SCM Policy	Description		2023/24
Clause 36(1)(a)(ii)	Sole Supplier	R282 921.48	05
Clause 36(1)(a)(v)	Impractical or impossible	R53697.63	04
		336619.11	09

Minor Breache

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

<ul style="list-style-type: none"> ▪ The Supply Chain Management Policy states in Clause 44(2) that ▪ the Accounting Officer may consider ratifying any minor breaches of ▪ the procurement processes by an official or committee acting in ▪ terms of delegated powers or duties which are purely of a technical ▪ nature.
<ul style="list-style-type: none"> ▪ The Accounting Officer did not approve any minor breaches of the Supply Chain Management Policy for the quarter ending 31 March 2024

Irregular Expenditure- MFMA Section 32

Irregular Expenditure is defined as expenditure incurred in contravention of the Municipal Financial Management Act, Municipal Systems Act, and Public Office-Bearers Act of the Municipality's Supply Chain Management Policy.

In terms of Section 32(4) of the MFMA the Executive Mayor, the MEC for Local Government and Auditor-General must be informed of all possible irregular expenditure incurred by the municipality.

In terms of this, a register of cases of irregular expenditure identified in the quarter ending 31 March 2024 is attached as Annexure D, however, there has been no irregular expenditure incurred for the period in question.

8.13. IMPLEMENTATION OF COST CONTAINMENT MEASURES

King Sabata Dalindyebo municipality					
COST CONTAINMENT MEASRE REGISTER 202324 FINANCIAL YEAR					
PERIOD	DESCRIPTION	ANNUAL BUDGET	QUARTERLY BUDGET	EXPENDITURE	SAVINGS
202403	USE OF CONSULTANTS	120,364,357	40,121,452	22,945,601	17,175,851
202403	TRAVEL & SUBSISTENCE	5,413,787	1,804,596	795,051	1,009,545
202403	DOMESTIC ACCOMMODATION	4,623,469	1,541,156	916,192	624,964
202403	CATERING	7,709,360	2,569,787	597,083	1,972,704
202403	CONFERENCES, MEETINGS & STUDY TOURS	4,576,846	1,525,615	1,479,420	46,195
TOTAL QUARTER 3					20,829,259

PART SIX

9. STAFF IMPLICATIONS

Own Staff

10. FINANCIAL IMPLICATIONS

None

11. ANNEXURES (for details please refer to separate annexure report attached)

ANNEXURE A: PAYMENTS FOR THE THIRD QUARTER

ANNEXURE B: REPORT ON THE STATE OF THE MUNICIPALITY FINANCES

ANNEXURE C: REGISTER OF AWARDS MADE THROUGH THREE QUOTATION SYSTEM (R2,000 – R30,000 VAT INCL) FOR Q3

ANNEXURE D: REGISTER OF AWARDS MADE THROUGH COMPETITIVE BIDDING PROCESS (ABOVE R200,000 VAT INCL) FOR THE Q3

ANNEXURE E: REGISTER OF DEVIATIONS FROM THE PROCUREMENT PROCESSES FOR Q3

ANNEXURE F: REGISTER OF IRREGULAR EXPENDITURE IDENTIFIED FOR Q3

ANNEXURE G: REGISTER OF AWARDS MADE THROUGH REQUEST FOR QUOTATIONS SYSTEM (31 000 -200 000)

ANNEXURE H: ANALYSIS OF PROCUREMENT PLAN, PERFORMANCE ASSESSMENT AND CONTRACT MANAGEMENT FOR Q3

ANNEXURE I: ANALYSIS OF PERFORMANCE ASSESSMENT REPORT FOR QUARTER

ANNEXURE J: THE STATISTICAL REPORT ON CONTRACT MANAGEMENT FOR Q3

ANNEXURE K: STATICAL ANALYSIS

ANNEXURE L: FRUITLESS AND WASTEFUL EXPENDITURE

ANNEXURE M: UNAUTHORISED EXPENDITURE



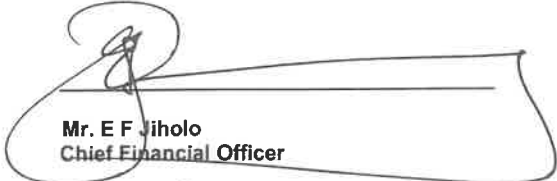

ANNEXURE N: PAYMENT OF THIRD PARTIES

SECTION 52d REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2024

12. RECOMMENDATIONS

It is recommended that the council notes:

- Section 52 (d) reports for the Third Quarter of the 2023/24 Financial Year.
- Section 66 report for the Third Quarter of the 2023/24 Financial Year.
- Paragraph 6 (SCM regulations) report for the Third Quarter of the 2023/24 Financial Year.
- Paragraph 36 (SCM regulations) report for the Third Quarter of the 2023/24 Financial Year.

Prepared by:	 _____ Mr. S. Sixam Manager: AFS, Audit and Internal Controls
Reviewed by:	 _____ Mr. D.D. Mkhokotho General Manager: Accounting and Asset Management
Submitted By:	 _____ Mr. E F Jiholo Chief Financial Officer
Recommended By:	 _____ Mr. N. Pakade Municipal Manager

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE A: PAYMENTS FOR THE THIRD QUARTER

PAYMENTS FOR THE MONTH OF MARCH

REFERENCE	PAYEE	NARRATION	AMOUNT
37436	3225-BATHABILE CONSTRUCTION SERVICES	3225-BATHABIL	- 1,056,236.32
37437	2817-SONDLO &KNOPP ADVERTISEMENT	2817-SONDLO &	- 5,054.60
37438	3266-VIWE THANDO TRADING CC	3266-VIWE THA	- 29,400.00
37439	3504-KWAZIKWAKHE TRADING ENTERPRISE	3504-KWAZIKWA	- 8,050.00
37440	6318-LANGENI SUPPLIES (PTY) LTD	6318-LANGENI	- 6,000.00
37441	7307-MUST'VE BOOKS	7307-MUST'VE	- 4,412.00
37442	7738-OCTALI INSTITUTE	7738-OCTALI I	- 44,480.00
37443	7766-TELKOM MOBILE	7766-TELKOM M	- 5,802.24
37444	7923-D NTANJANA TRADING	7923-D NTANJA	- 166,500.00
37445	7948-NALI ILANGA TRADING ENTERPRISE	7948-NALI ILA	- 29,400.00
37446	3345-ERGOFLEX 520 CC	3345-ERGOFLEX	- 355,898.33
37447	3325-LOK CONSULTING	3325-LOK CONS	- 389,274.89
37448	7449-Siyakhanyisa mult-purpose co-operative limited	7449-Siyakhan	- 354,833.35
37449	7481-MGOBHOZI WASTE MANAGEMENT AND OTHER	7481-MGOBHOZI	- 341,833.45
37450	5338-HARVEY WORLD TRAVEL EAST LONDON	5338-HARVEY W	- 37,670.84
37451	6865-SWIFT TRAVEL AND TOURS CC	6865-SWIFT TR	- 64,987.62
37452	7899-ALLENIO TRAVEL	7899-ALLENIO	- 187,746.80
37453	6368-NOMGUGU CONSTRUCTION	6368-NOMGUGUC	- 759,452.64
37454	7228-NINJA PROTECTION & SECURITY SERVICES	7228-NINJA PR	- 731,055.00
37455	7240-Phiko Security Service	7240-Phiko Se	- 579,600.00
37456	7563-ZBSN SIYAZAMA PTY LTD	7563-ZBSN SIY	- 360,000.00
37457	7817-MJOES SECURITY AND CLEANING SERVICES	7817-MJOES SE	- 730,470.85
37458	1745-ICT CHOICE	1745-ICT CHOI	- 431,966.84
37459	2363-MVUZU NOTYESI INC. RPORATED	2363-MVUZU NO	- 28,612.74
37460	6865-SWIFT TRAVEL AND TOURS CC	6865-SWIFT TR	- 116,895.71
37461	7429-R.N.E HOLDINGS (Pty) Ltd	7429-R.N.E HO	- 317,996.56
37462	7899-ALLENIO TRAVEL	7899-ALLENIO	- 18,399.59
37463	7920-LUCKY EVENTS HIRE (PTY) LTD	7920-LUCKY EV	- 33,075.00
37464	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	6993-CYCLE CI	- 326,804.56
37465	7808-ZIMPHA INVESTMENT GROUP	7808-ZIMPHA I	- 822,782.23
37466	7489-SAKHELA INC	7489-SAKHELA	- 3,901,569.92
37467	294-ESKOM	294-ESKOM	- 43,540,308.42
37468	294-ESKOM	294-ESKOM	- 21,212,700.19
37469	248-QUALITY PLUMBERS & HARDWARE	248-QUALITY P	- 13,875.00
37470	4078-TIDOO ENGINEERING SERVICES	4078-TIDOO EN	- 4,035,170.55
37471	5109-KHULANATHI CONSULTING	5109-KHULANAT	- 735,379.00
37472	7203-SNR ELECTRICAL	7203-SNR ELEC	- 2,380,897.63
37473	7662-VITSHA TRADING	7662-VITSHA T	- 777,465.00
37474	7701-BONTINITE CONSTRUCTION	7701-BONTINIT	- 316,800.00

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
37475	7203-SNR ELECTRICAL	7203-SNR ELEC	- 2,176,892.57
37476	3504-KWAZIKWAKHE TRADING ENTERPRISE	3504-KWAZIKWA	- 30,020.75
37477	3644-ZAMA TRAFFIC SIGNALS CC	3644-ZAMA TRA	- 987,862.65
37478	5090-HEED SA (PTY) LTD	5090-HEED SA	- 53,698.10
37479	7002-KWANDA EVENTS & SUPPLIES	7002-KWANDA E	- 81,225.00
37480	7281-HLUROD SOLUTIONS (PTY) LTD	7281-HLUROD S	- 14,390.00
37481	7307-MUST'VE BOOKS	7307-MUST'VE	- 5,400.00
37482	7602-HDPSA GROUP	7602-HDPSA GR	- 135,000.00
37483	7678-STRAIGHT BREAKDOWN	7678-STRAIGHT	- 333,000.00
37484	7714-CAMTHISI HOLDING	7714-CAMTHISI	- 15,525.00
37485	7859-CROSSCHECK	7859-CROSSCHE	- 284,583.60
37486	7928-SP PRODUCTION TRADING ENTERPRISE (PTY) LTD	7928-SP PRODU	- 14,700.00
37487	7940-SINAVEVE TRADING ENTERPRISE	7940-SINAVEVE	- 29,500.00
37488	7941-KHANYISA T	7941-KHANYISA	- 23,250.00
37489	7946-SUMEYA TRADING COMPANY (PTY) LTD	7946-SUMEYA T	- 14,950.00
37490	7949-NKOHLA AND HALAM (PTY)LTD	7949-NKOHLA A	- 24,500.00
37491	7951-PAGMARY PRIMARY CO-OPERATIVE	7951-PAGMARY	- 24,540.00
37492	7896-IKAMVA ENTERPRISE	7896-IKAMVA E	- 151,800.00
37493	1283-CAPS PANGWA & ASSOCIATES	1283-CAPS PAN	- 42,104.52
37494	1420-O.R.TAMBO DISTRICT MUNICIPALIT	1420-O.R.TAMB	- 1,461,226.64
37495	3505-A.S ZONO AND ASSOCIATES	3505-A.S ZONO	- 136,266.10
37496	4895-DENJAVU SERVICES	4895-DENJAVU	- 277,667.50
37497	5090-HEED SA (PTY) LTD	5090-HEED SA	- 1,273,130.50
37498	6878-T.L LUZIPHO ATTORNEYS	6878-T.L LUZI	- 172,498.10
37499	6943-MNQAYANA ATTORNEYS	6943-MNQAYANA	- 60,082.07
37500	7237-ZILWA ATTORNEYS	7237-ZILWA A	- 59,112.06
37501	7331-NOSINDWA ATTORNEYS INC	7331-NOSINDWA	- 94,469.52
37502	7364-LMV CONSTRUCTION CC	7364-LMV CONS	- 2,282,750.00
37503	7714-CAMTHISI HOLDING	7714-CAMTHISI	- 930,118.28
37504	7715-ASIME DEVELOPMENT CONSULT (PTY) LTD	7715-ASIME DE	- 115,000.00
37505	7767-GOLDENECON TOWN PLANNERS	7767-GOLDENEC	- 125,000.00
37506	7833-SIZA KANCANE TRADING ENTERPRISE 72	7833-SIZA KAN	- 1,648,966.05
37507	7956-BUNZANA AND COMPANY ATTORNEY Inc.	7956-BUNZANA	- 47,452.04
37508	5109-KHULANATHI CONSULTING	5109-KHULANAT	- 304,775.00
37509	5303-MNADI CIVILS CC	5303-MNADI CI	- 1,004,743.23
37510	6906-ESKOM 7251	6906-ESKOM 72	- 4,959.70
37511	6912-ESKOM 9804	6912-ESKOM 98	- 5,948.85
37512	6913-ESKOM 6980	6913-ESKOM 69	- 12,810.37
37513	6966-ESKOM 9126	6966-ESKOM 91	- 216.32
37514	7002-KWANDA EVENTS & SUPPLIES	7002-KWANDA E	- 85,050.00
37515	7943-ESKOM 5221	7943-ESKOM 52	- 3,376.93

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
37516	289-EASTERN CAPE DEVELOPMENT CORPO	289-EASTERN C	- 229,688.81
37517	3036-STEDONE DEVELOPMENT(PTY)LTD	3036-STEDONE	- 1,055,658.74
37518	3577-APERLL INVESTMENTS	3577-APERLL I	- 184,740.00
37519	7203-SNR ELECTRICAL	7203-SNR ELEC	- 1,742,197.39
37520	7554-BUBEDE MULTI-SERVICES	7554-BUBEDE M	- 629,924.00
37521	7701-BONTINITE CONSTRUCTION	7701-BONTINIT	- 257,580.00
37522	7735-MATHAFAMAHLE CONSTRUCTION AND PROJECTS	7735-MATHAFAM	- 174,510.04
37523	7802-ESINASO TOURS (PTY) LTD	7802-ESINASO	- 180,000.00
37524	7907-MAGNITUDE MM	7907-MAGNITUD	- 69,350.00
37525	3036-STEDONE DEVELOPMENT(PTY)LTD	3036-STEDONE	- 1,928,112.77
37526	7203-SNR ELECTRICAL	7203-SNR ELEC	- 2,088,432.48
37527	7937-AGRIRAY	7937-AGRIRAY	- 189,519.90
37528	7203-SNR ELECTRICAL	7203-SNR ELEC	- 1,558,285.72
37529	484-AUDITOR GENERAL	484-AUDITOR G	- 84,761.56
37530	789-GOVERNMENT PRINTING WORKS	789-GOVERNMEN	- 12,917.85
37531	800-S.P.C.A.	800-S.P.C.A.	- 44,000.00
37532	2287-INDWE RISK SERVICES (PTY) LTD	2287-INDWE RI	- 100,632.24
37533	2499-SILVER SOLUTION 2455 CC	2499-SILVER S	- 12,400.00
37534	2655-DRIVING LICENCE CARD ACCOUNT	2655-DRIVING	- 91,798.00
37535	2817-SONDLO &KNOPP ADVERTISEMENT	2817-SONDLO &	- 47,740.97
37536	3048-THE INSTITUTE OF INTERNAL AUDITORS	3048-THE INST	- 3,289.00
37537	3658-COPYWORLD	3658-COPYWORL	- 24,725.00
37538	4415-MEDIA MAESTRO	4415-MEDIA MA	- 23,734.08
37539	5338-HARVEY WORLD TRAVEL EAST LONDON	5338-HARVEY W	- 138,244.62
37540	5446-THABANG MABANDLA TRADING ENTERPRISE	5446-THABANG	- 4,650.00
37541	6865-SWIFT TRAVEL AND TOURS CC	6865-SWIFT TR	- 822,654.52
37542	6915-IAN MOSS	6915-IAN MOSS	- 39,060.00
37543	7064-TemAvi (PTY) Ltd	7064-TemAvi (- 147,818.37
37544	7368-ABENGUNI ENGINEERING PROCUREMENT AND CONSTRUCTION	7368-ABENGUNI	- 319,992.98
37545	7429-R.N.E HOLDINGS (Pty) Ltd	7429-R.N.E HO	- 88,749.38
37546	7447-LEADERSHIP ACADEMY	7447-LEADERSH	- 71,875.00
37547	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	7604-TRUVELO	- 78,650.57
37548	7662-VITSHA TRADING	7662-VITSHA T	- 1,485,180.00
37549	7691-SETPLAN (PTY)LTD	7691-SETPLAN	- 292,790.00
37550	7716-THE ASSESSMENT TOOLBOX	7716-THE ASSE	- 21,862.10
37551	7766-TELKOM MOBILE	7766-TELKOM M	- 5,813.95
37552	7821-DUYO EVENTS (PTY) LTD	7821-DUYO EVE	- 29,650.00
37553	7830-QAM SERVICES AND SUPPLIERS	7830-QAM SERV	- 26,050.00
37554	7918-RENEILWE CONSULTING & PLANNERS cc	7918-RENEILWE	- 154,673.61
37555	7929-SLANGWE INVESTMENTS	7929-SLANGWE	- 13,927.50
37556	7947-SIYAQUKEZA CONSTRUCTION AND CATERINH CC	7947-SIYAQUKE	- 29,400.00

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
SUN0301	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 29,265.88
SUN0302	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 166,057.47
SUN0303	INDWE RISK SERVICES	EXCESS	- 2,500.00
SUN0304	VTS	ROADWORTHY	- 6,114.00
SUN0305	TIMAKWE K	REFUND	- 1,890.00
SUN0306	MAQEKEZA N	REFUND	- 1,595.74
SUN0307	JUBASE S.C	REFUND	- 596.00
SUN0308	MERCY BIKANI	REFUND	- 364.99
SUN0309	MILLENIUUM COMPUTERS	MULTI PLUG AN	- 680.00
SUN0310	VUZANE R	REFUND	- 10,600.00
SUN0311	VUZANE R	REFUND	- 13,250.00
SUN0312	XOKI S	REFUND	- 300.00
SUN0313	MBEWU B	REFUND	- 602.90
SUN0314	NGQASE N	RENT	- 500.00
SUN0315	ROZANI Z	REFUND	- 1,003.97
SUN0316	NOLANGENI N	REFUND	- 218.50
SUN0317	TEMBULAND GAS	WELDING RODS	- 1,948.95
SUN0318	GCOBANI N	RENT	- 500.00
SUN0319	NOKWAKELE T	RENT	- 500.00
SUN0320	MATOMELA N	RENT	- 500.00
SUN0321	NOCANDA K.N	RENT	- 500.00
SUN0322	SAPEPA B	RENT	- 500.00
SUN0323	MQWALA S	RENT	- 500.00
SUN0324	VAVA N	RENT	- 500.00
SUN0325	MATIWANE V	REFUND	- 254.99
SUN0326	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 97,087.84
SUN0327	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 130,001.69
SUN0328	ENATIS	LICENSE RENEW	- 348,074.50
SUN0329	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 77,187.79
SUN0330	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 690,138.73
SUN0331	VITSHA TRADING	VITSHA TRADIN	- 2,048,789.18
SUN0332	LETUKA V.S	REFUND	- 684.99
SUN0333	N.FIHLA	REFUND	- 280.00
SUN0334	IMESA CONFERENCE	SUBSCRIPTION	- 1,000.00
SUN0335	NTOZAKHE N	REFUND	- 356.06
SUN0336	TRANSKEI YAMAHA	TWO STOKE OIL	- 3,868.02
SUN0337	ALEXANDER FORBES	REFUND	- 3,696.90
SUN0338	MILLENIUUM COMPUTERS	LAPTOP CHARGE	- 500.00
SUN0339	XHOBANI MAYEKISO X	REFUND	- 1,200.00
SUN0340	MABUSELA S	REFUND	- 1,451.81
SUN0340	MABUSELA S	REFUND	- 1,451.81
SUN0340	MABUSELA S	REFUND	- 1,481.81

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
SUN0341	VUZANE R	TRAVELLING	- 2,112.13
SUN0342	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 580,605.87
SUN0343	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 962,985.79
SUN0344	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 774,634.86
SUN0345	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 90,845.21
SUN0346	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 498,328.03
SUN0347	ANNETO FUTO	REFUND	- 2,726.42
SUN0348	ENATIS	LICENCE RENEW	- 76,386.00
SUN0349	FENI T	REFUND	- 1,423.57
SUN0350	GAME STORES	OFFICE UTENSI	- 1,948.00
SUN0351	INDWE RISK	EXCESS	- 8,291.60
SUN0352	JIMMY SUPERSPAR	BEAVERAGES	- 494.07
SUN0353	KETTLEDAS S.D	REFUND	- 4,402.24
SUN0354	MANTASHE S	REFUND	- 1,678.98
SUN0355	NANGE N	REFUND	- 502.40
SUN0356	NDIKI Z	REFUND	- 1,770.00
SUN0357	NELANI G.N	REFUND	- 1,528.50
SUN0358	NOCANDA N.K	RENT	- 500.00
SUN0359	ROZANI Z	REFUND	- 1,100.00
SUN0360	TRANSKEI YAMAHA	CHAINSAW OIL	- 2,000.00
SUN0361	VONGQA L	RENT	- 500.00
SUN0362	ZITYWANA Y	REFUND	- 506.10
	TOTAL...		- 120,973,321.14

PAYMENTS FOR THE MONTH OF FEBRUARY

REFERENCE	PAYEE	NARRATION	AMOUNT
37335	484-AUDITOR GENERAL	484-AUDITOR G	- 767,847.87
37336	1418-CONTOUR TECHNOLOGY	1418-CONTOUR	- 474,502.29
37337	1636-R-DATA	1636-R-DATA	- 121,257.96
37338	7833-SIZA KANCANE TRADING ENTERPRISE 72	7833-SIZA KAN	- 575,783.39
37339	3036-STEDONE DEVELOPMENT(PTY)LTD	3036-STEDONE	- 2,718,903.02
37340	6796-IMBEKO TRAVEL & HOSPITALITY	6796-IMBEKO T	- 58,948.40
37341	6865-SWIFT TRAVEL AND TOURS CC	6865-SWIFT TR	- 105,639.53
37342	7228-NINJA PROTECTION & SECURITY SERVICES	7228-NINJA PR	- 621,396.75
37343	7240-Phiko Security Service	7240-Phiko Se	- 579,600.00
37344	7817-MJOES SECURITY AND CLEANING SERVICES	7817-MJOES SE	- 685,747.94
37345	7899-ALLENIO TRAVEL	7899-ALLENIO	- 195,148.75
37346	7662-VITSHA TRADING	7662-VITSHA T	- 2,231,450.31
37347	789-GOVERNMENT PRINTING WORKS	789-GOVERNMEN	- 144,255.74
37348	1420-O.R.TAMBO DISTRICT MUNICIPALIT	1420-O.R.TAMB	- 1,023,592.15

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
37349	3690-VODACOM SERVICE PROVIDER COMPANY (PTY)	3690-VODACOM	- 188,822.61
37350	7368-ABENGUNI ENGINEERING PROCUREMENT AND	7368-ABENGUNI	- 1,526,587.83
37351	7766-TELKOM MOBILE	7766-TELKOM M	- 5,781.04
37352	2479-REGISTRAR OF DEEDS	2479-REGISTRA	- 1,184.00
37353	2817-SONDLO &KNOPP ADVERTISEMENT	2817-SONDLO &	- 29,197.01
37354	5338-HARVEY WORLD TRAVEL EAST LONDON	5338-HARVEY W	- 68,214.38
37355	6896-09 ALFA TRADING (PTY)LTD	6896-09 ALFA	- 14,800.00
37356	7651-NELSON MANDELA BAY METROPOLITAN MUN	7651-NELSON M	- 28,974.00
37357	7912-SIVUTHANDO TRADING	7912-SIVUTHAN	- 9,555.00
37358	7935-SETHU JUBASE TRADING	7935-SETHU JU	- 29,550.00
37359	7936-Prospen Africa	7936-Prospen	- 11,383.85
37360	294-ESKOM	294-ESKOM	- 18,999,303.02
37361	1490-SDM CONSULTING ENGINEERING	1490-SDM CONS	- 240,192.45
37362	1601-STUTTAFORD VAN LINES	1601-STUTTAFO	- 27,682.80
37363	2287-INDWE RISK SERVICES (PTY) LTD	2287-INDWE RI	- 8,696,046.41
37364	3146-EDUBRIDGE TRAINING SOLUTIONS	3146-EDUBRIDG	- 75,000.00
37365	3426-MILATHA TRADING ENTERPRISE	3426-MILATHA	- 7,350.00
37366	3504-KWAZIKWAKHE TRADING ENTERPRISE	3504-KWAZIKWA	- 11,592.00
37367	6915-IAN MOSS	6915-IAN MOSS	- 39,060.00
37368	7532-INSPIRED TRAINING EMPOWERING PROFESS	7532-INSPIRED	- 34,385.00
37369	7603-HLUBI ENGINEERING TRADING & PROJECTS	7603-HLUBI EN	- 102,105.91
37370	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY)	7604-TRUVELO	- 78,650.57
37371	7615-LIBO COMMUNICATIONS (Pty) Ltd	7615-LIBO COM	- 50,386.10
37372	7897-MALISWANA TRADING ENTERPRISE	7897-MALISWAN	- 66,125.00
37373	7917-HLATHILEGACY	7917-HLATHILE	- 190,420.00
37374	7932-MOSERY AND ASSOCIATES	7932-MOSERY A	- 148,804.60
37375	7662-VITSHA TRADING	7662-VITSHA T	- 708,000.00
37376	7789-SAICA	7789-SAICA	- 8,478.35
37377	289-EASTERN CAPE DEVELOPMENT CORPO	289-EASTERN C	- 356,153.72
37378	3505-A.S ZONO AND ASSOCIATES	3505-A.S ZONO	- 48,603.86
37379	7307-MUST'VE BOOKS	7307-MUST'VE	- 54,000.00
37380	7546-B. MWELASE ATTORNEYS	7546-B. MWELA	- 69,189.39
37381	7942-VAN BREDA AND HERBST ATTORNEYS	7942-VAN BRED	- 24,264.93
37382	7944-NAIKER AND NAIDOO ATTORNEYS	7944-NAIKER A	- 365,638.03
37383	6906-ESKOM 7251	6906-ESKOM 72	- 8,831.57
37384	6909-ESKOM 6712	6909-ESKOM 67	- 30,817.23
37385	6912-ESKOM 9804	6912-ESKOM 98	- 31,132.88
37386	6913-ESKOM 6980	6913-ESKOM 69	- 6,929.91
37387	6966-ESKOM 9126	6966-ESKOM 91	- 608.41
37388	7194-ESKOM 8686	7194-ESKOM 86	- 7,491.50
37389	7724-ESKOM 7572	7724-ESKOM 75	- 43,670.16
37390	7888-ESKOM 7114	7888-ESKOM 71	- 8,128.92

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
37391	7943-ESKOM 5221	7943-ESKOM 52	- 17,787.49
37392	1488-MBSA CONSULTING ENGINEERS	1488-MBSA CON	- 69,209.06
37393	7617-AMAKHUMA PROJECTS	7617-AMAKHUMA	- 191,515.20
37394	3036-STEDONE DEVELOPMENT(PTY)LTD	3036-STEDONE	- 386,039.34
37395	4137-CAPE TO CAIRO INVESTMENTS	4137-CAPE TO	- 598,000.00
37396	4895-DENJAVU SERVICES	4895-DENJAVU	- 1,897,500.00
37397	6861-GOV.PRO.SOUTH AFRICA	6861-GOV.PRO.	- 164,290.50
37398	789-GOVERNMENT PRINTING WORKS	789-GOVERNMENT	- 26,228.80
37399	1475-MILWA CONSTRUCTION	1475-MILWA CO	- 257,191.20
37400	1745-ICT CHOICE	1745-ICT CHOI	- 26,355.25
37401	2655-DRIVING LICENCE CARD ACCOUNT	2655-DRIVING	- 68,256.00
37402	3504-KWAZIKWAKHE TRADING ENTERPRISE	3504-KWAZIKWA	- 7,912.00
37403	4415-MEDIA MAESTRO	4415-MEDIA MA	- 28,654.56
37404	5303-MNADI CIVILS CC	5303-MNADI CI	- 664,544.98
37405	5338-HARVEY WORLD TRAVEL EAST LONDON	5338-HARVEY W	- 111,200.22
37406	6865-SWIFT TRAVEL AND TOURS CC	6865-SWIFT TR	- 131,635.05
37407	7616-AZANIA PLACEMENT SPECIALISTS	7616-AZANIA P	- 24,755.00
37408	7662-VITSHA TRADING	7662-VITSHA T	- 783,623.04
37409	7714-CAMTHISI HOLDING	7714-CAMTHISI	- 111,366.00
37410	7906-SABS COMMERCIAL	7906-SABS COM	- 5,866.27
37411	7927-MAQUNGWANA CLEANING SERVICES	7927-MAQUNGWANA	- 29,750.00
37412	663-WORKSHOP ELECTRONICS	663-WORKSHOP	- 23,629.05
37413	789-GOVERNMENT PRINTING WORKS	789-GOVERNMENT	- 259,261.60
37414	1537-ITEC WILD COAST	1537-ITEC WIL	- 89,945.23
37415	2479-REGISTRAR OF DEEDS	2479-REGISTRA	- 2,892.00
37416	3504-KWAZIKWAKHE TRADING ENTERPRISE	3504-KWAZIKWA	- 34,425.25
37417	3623-MONASE CATERING SUPPLYING & FEEDING SC	3623-MONASE C	- 29,400.00
37418	4438-ENGINEERING COUNCIL OF SOUTH AFRICA	4438-ENGINEER	- 4,772.00
37419	5103-ZIINZAME CONSULTING ENGINEERS PTY LTD	5103-ZIINZAME	- 225,457.50
37420	6327-BIDVEST STEINER	6327-BIDVEST	- 11,825.21
37421	7733-GOVERNOR GROUP	7733-GOVERNOR	- 650,632.46
37422	7802-ESINASO TOURS (PTY) LTD	7802-ESINASO	- 27,150.00
37423	7825-CITY STATIONERS	7825-CITY STA	- 21,901.50
37424	7833-SIZA KANCANE TRADING ENTERPRISE 72	7833-SIZA KAN	- 1,507,322.03
37425	7882-CLASSIC EVENTS SOUNDS & MARQUEE	7882-CLASSIC	- 22,400.00
37426	484-AUDITOR GENERAL	484-AUDITOR G	- 326,777.45
37427	1418-CONTOUR TECHNOLOGY	1418-CONTOUR	- 497,931.22
37428	1488-MBSA CONSULTING ENGINEERS	1488-MBSA CON	- 120,469.40
37429	1537-ITEC WILD COAST	1537-ITEC WIL	- 1,891.76
37430	1568-KHWALO'S CONSTRUCTION	1568-KHWALO'S	- 779,780.50
37431	1636-R-DATA	1636-R-DATA	- 71,958.59
37432	3690-VODACOM SERVICE PROVIDER COMPANY (PTY)	3690-VODACOM	- 190,607.92

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
37433	7693-ZAMA-KHANYO (ZK JV)	7693-ZAMA-KHA	- 100,297.71
37434	7711-KUMYOLZ INVESTMENTS	7711-KUMYOLZ	- 151,364.99
37435	7945-ZINCEDILE MONDE TIYA INCOPORATED ATTO	7945-ZINCEDIL	- 19,567.40
SUN0201	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 77,185.96
SUN0202	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 171,995.79
SUN0203	HUMAN SETTLEMENT DEPT	INTEREST ACCR	- 17,131,337.17
SUN0203	HUMAN SETTLEMENT	INTEREST	17,131,337.17
SUN0203	HUMAN SETTLEMENT	INTEREST	- 1,731,337.17
SUN0203	ENATIS	LICENCE RENEW	- 314,154.00
SUN0204	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 15,552.00
SUN0205	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 836,087.65
SUN0206	THE INK SPOT	DIARIES	- 1,508.00
SUN0207	MINT LAUNDOMAT	CLEANING OFBR	- 507.00
SUN0208	MUNYU S	REFUND	- 364.99
SUN0209	SAVOYI A	REFUND	- 2,000.00
SUN0210	MBEWU B	STIPEND	- 9,706.00
SUN0211	INDWE RISK	EXCESS	- 32,500.00
SUN0212	VIKILAHLE A	REFUND	- 225.00
SUN0213	JIMMY SPAR	PRINTING PAPE	- 1,824.95
SUN0214	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 1,010,432.61
SUN0215	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 716,596.10
SUN0216	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 378,738.81
SUN0217	ESKOM	ESKOM	- 1,000,696.98
SUN0218	BONI U	REFUND	- 1,332.89
SUN0219	GAME STORES	STATIONERY	- 3,744.97
SUN0220	TIMAKWE K.K	REFUND	- 761.00
SUN0221	MZOKOSHE M.S	REFUND	- 500.00
SUN0222	BEBEZA A.K	REFUND	- 1,481.81
SUN0223	NDIKI Z	REFUND	- 1,475.06
SUN0224	TEMBULAND GAS	TYRE INFLATOR	- 1,993.64
SUN0225	VUZANE R	STIPEND	- 2,300.00
SUN0226	INDWE RISK	EXCESS	- 5,000.00
SUN0227	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 311,533.71
SUN0228	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 700.00
SUN0229	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 335,139.97
SUN0230	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 42,054.72
SUN0231	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 48,272.43
SUN0232	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 106,834.03
SUN0233	FRANS FARMER ARCHITECT	REFUND	- 11,385.00
SUN0234	GAME STORES	FAN	- 499.99
SUN0235	INDWE RISK SERVICES	EXCESS	- 22,908.69
SUN0236	INK SPOT	OFFICE STAMPS	- 664.00

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	NARRATION	AMOUNT
SUN0237	LUNIKA X	REFUND	- 437.52
SUN0238	MALUSI M	REFUND	- 549.00
SUN0239	MILLENIUM COMPUTERS	ASSET VERIFIC	- 600.00
SUN0240	MTEBELE W	REFUND	- 227.97
SUN0241	ROZANI Z	REFUND	- 551.50
SUN0242	TEMBULAND GAS	TWO JACKS	- 949.95
SUN0243	TRANSKEI YAMAHA	TWO STROKE OI	- 1,564.02
SUN0244	VTS	ROADWORTHY	- 5,652.00
SUN0245	ZINTWANA Y	REFUND	- 600.37
SUN0246	TEMBULAND GAS	CHEVRON	- 1,930.00
SUN0247	MOTAU	STIPEND	- 28,400.00
SUN0248	LUBANGA N	REFUND	- 1,069.69
SUN0249	BONI N	REFUND	- 1,147.50
SUN0250	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 550,820.31
SUN0251	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 116,009.49
SUN0252	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 71,745.12
SUN0253	DEPARTMENT OF TRANSPORT	AGENCY FEES	- 1,171,885.04
SUN1281	B CALA TRADING AND CONSTRUCTION	B CALA TRADIN	20,000.00
	TOTAL		-62,664,641.67

PAYMENTS FOR THE MONTH OF JANUARY

REFERENCE	PAYEE	AMOUNT
37272	7323-ADAPT IT	- 199 726,93
37273	7693-ZAMA-KHANYO (ZK JV)	- 189 205,25
37274	7740-TUME CONSTRUCTION ENTERPRISE	- 161 732,00
37275	4761-EZOLUTSHA TRADING (PTY) LTD	- 55 000,00
37276	7228-NINJA PROTECTION & SECURITY SERVICES	- 621 396,75
37277	7240-Phiko Security Service	- 579 600,00
37278	7673-AUTO AERO MOTOR AND GENERAL (PTY) LTD	- 73 870,00
37279	7817-MJOES SECURITY AND CLEANING SERVICES	- 696 396,25
37280	7842-MAZOCORP (PTY) LTD	- 350 000,00
37281	3690-VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 118 398,26
37282	7519-MANDLANKOSI OPERATION (PTY) LTD	- 112 000,00
37283	1537-ITEC WILD COAST	- 67 934,57
37284	7701-BONTINITE CONSTRUCTION	- 111 474,00
37285	7489-SAKHELA INC	- 2 286 700,00
37286	663-WORKSHOP ELECTRONICS	- 46 305,90
37287	1308-JOLWANA MGIDLANA INCORPORATED	- 18 405,73
37288	1418-CONTOUR TECHNOLOGY	- 504 565,46
37289	1778-BAYAZENZELA CATERERS	- 23 250,00
37290	2093-W.T.MNQANDI & ASS. ATTORNEYS	- 16 756,24

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	AMOUNT
37291	2441-DEPARTMENT OF PUBLIC WORKS	- 60 771,51
37292	2655-DRIVING LICENCE CARD ACCOUNT	- 78 394,85
37293	2817-SONDLO &KNOPP ADVERTISEMENT	- 2 029,81
37294	3029-TYEKS SECURITY SERVICES CC	- 576 000,00
37295	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 87 975,00
37296	3505-A.S ZONO AND ASSOCIATES	- 28 253,94
37297	3690-VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 147 335,74
37298	5406-ESRI SOUTH AFRICA	- 31 050,00
37299	6327-BIDVEST STEINER	- 11 825,21
37300	6793-BREAK EVEN 1388 CC	- 23 250,00
37301	7563-ZBSN SIYAZAMA PTY LTD	- 133 000,00
37302	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	- 78 650,57
37303	7895-JOJOCON PROJECTS (PTY) LTD	- 188 162,20
37304	7911-TABAZI PROJECTS (PTY) Ltd	- 29 500,00
37305	3690-VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 191 889,36
37306	5714-TWIZZA CIVILS AND BUILDING CC	- 647 604,90
37307	7133-MBULELO QOTOYI ATTORNEYS	- 39 699,86
37308	7563-ZBSN SIYAZAMA PTY LTD	- 163 200,00
37309	7701-BONTINITE CONSTRUCTION	- 334 030,50
37310	789-GOVERNMENT PRINTING WORKS	- 56 491,68
37311	1475-MILWA CONSTRUCTION	- 597 321,27
37312	1662-SHERIFF OF THE HIGH COURT	- 29 250,00
37313	2655-DRIVING LICENCE CARD ACCOUNT	- 58 144,00
37314	2717-CANCELE POWER PRODUCTS CC	- 630 042,00
37315	2817-SONDLO &KNOPP ADVERTISEMENT	- 2 899,73
37316	3255-MNQUMENI TRADING ENTERPRISE	- 349 400,00
37317	4012-HEAVEN STONE TRADING	- 3 875,00
37318	4415-MEDIA MAESTRO	- 98 349,58
37319	4761-EZOLUTSHA TRADING (PTY) LTD	- 17 100,00
37320	4895-DENJAVU SERVICES	- 339 381,56
37321	7307-MUST'VE BOOKS	- 5 400,00
37322	7332-BELISANA TRADING ENTERPRISE	- 28 462,50
37323	7375-N2 ASSIST TOWING AND RECOVERY	- 41 781,00
37324	7451-SURE UKHANYE TRAVELS	- 67 657,40
37325	7568-KABS EVENTS	- 29 800,00
37326	7637-LIZIOUS PTY LTD	- 29 500,00
37327	7661-CHIC-CHAC BUSINESS ENTERPRISE	- 204 582,70
37328	7693-ZAMA-KHANYO (ZK JV)	- 35 518,10
37329	7711-KUMYOLZ INVESTMENTS	- 284 540,54
37330	7733-GOVERNOR GROUP	- 210 162,51
37331	7133-MBULELO QOTOYI ATTORNEYS	- 710,00
37332	3980-LUSINALE TRADING CC	- 236 500,00

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	AMOUNT
37333	7429-R.N.E HOLDINGS (Pty) Ltd	- 85 911,82
37334	7899-ALLENIO TRAVEL	- 164 382,40
SUN0101	DEPARTMENT OF TRANSPORT	- 809 454,57
SUN0102	ESKOM	- 1 500 000,00
SUN0102	ESKOM	1 500 000,00
SUN0102	ESKOM	- 15 000 000,00
SUN0103	DEPARTMENT OF TRANSPORT	- 272 397,07
SUN0104	DEPARTMENT OF TRANSPORT	- 1 200 467,29
SUN0105	ENATIS	- 20 352,00
SUN0106	MAQEKEZA N	- 4 432,03
SUN0107	FIHLANI N	- 570,00
SUN0108	NOLANGENI N	- 519,62
SUN0109	TEMBULAND GAS CC	- 1 970,00
SUN0110	ROZANI L	- 4 696,02
SUN0111	ROZANI L	- 4 455,02
SUN0112	KSD VTS	- 846,00
SUN0113	MNQOKOYI L.M	- 3 836,56
SUN0114	O.JOTINI	- 6 570,28
SUN0115	NDIKI Z	- 389,87
SUN0116	VELE T.S	- 2 257,02
SUN0117	PHANGINDLELA J.S.S	- 1 422,05
SUN0118	MAQEKEZA N	- 2 289,40
SUN0119	XHOBANI-MAYEKISO	- 1 548,45
SUN0120	NOCANDA N	- 500,00
SUN0121	PILANI N	- 968,48
SUN0122	XOKI S	- 4 376,26
SUN0123	DEPARTMENT OF TRANSPORT	- 36 378,00
SUN0124	DEPARTMENT OF TRANSPORT	- 75 153,27
SUN0125	EASY REACH	- 1 620,00
SUN0126	FIHLA N	- 202,44
SUN0127	NDZELU Z	- 607,79
SUN0129	NGOMA MMC	- 306,80
SUN0130	KSD VTS	- 282,00
SUN0131	MAMANE N	- 1 700,00
SUN0132	CANZIBE E.T	- 500,00
SUN0133	VUZANE R	- 23 200,00
SUN0134	PAMA N	- 6 250,00
SUN0135	XOKI S	- 2 264,13
SUN0136	MDANI M	- 15 392,00
SUN0137	DBSA	- 1 285 531,25
SUN0138	DEPARTMENT OF TRANSPORT	- 112 636,87
SUN0139	DEPARTMENT OF TRANSPORT	- 109 086,50

ANNEXURES TO S52D REPORT Q3 OF 2023/24

REFERENCE	PAYEE	AMOUNT
SUN0140	DEPARTMENT OF TRANSPORT	- 24 385,43
SUN0141	DEPARTMENT OF TRANSPORT	- 126 402,32
SUN0142	CAPE PENINSULA UNIVERITY	- 32 220,00
SUN1028	JIMMY SUPERSPAR	- 1 824,95
SUN1282	ZBSN SIYAZAMA PTY LTD	- 240 000,00
	TOTAL...	- 32 132 766,32

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE B: REPORT ON THE STATE OF THE MUNICIPAL FINANCES

1. PURPOSE

To report on the state of the municipal financial as of 31 March 2024. The report covers the financial performance, liquidity management, asset management, debtors' management, expenditure management.

2. SUMMARY OF SECOND QUARTER FOR 2023/2024 ANALYSIS:

REVENUE ANALYSIS

Below is the revenue generated for the period ended 31 March 2024, Month 09. It should be noted that property rates are billed at the start of the financial year and refuse hence huge difference between the first month and month 2 and month 3.

REVENUE ANALYSIS	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of 202310 ACTUAL	Sum of 202311 ACTUAL	Sum of 202312 ACTUAL	Sum of 202401 ACTUAL	Sum of 202402 ACTUAL	Sum of 202403 ACTUAL	Sum of TOTAL ACTUAL
Revenue	-619 429 112,12	-73 355 991,32	-69 982 011,81	-82 166 676,39	-86 610 179,91	-221 067 752,33	-69 068 566,37	-71 251 611,13	-182 731 896,88	-1 475 663 798,26
Exchange Revenue	-117 319 858,64	-56 959 620,38	-56 458 476,72	-58 000 583,46	-56 647 945,98	-54 520 669,09	-54 529 923,37	-57 042 988,00	-57 013 702,38	-568 493 768,02
Agency Services	-	871 384,00	- 1 065 626,16	- 1 090 713,52	- 1 075 223,35	- 1 123 869,22	- 1 550 738,01	-	-	9 966 878,86
Interest, Dividend and	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	3 888 126,68	- 4 057 005,61	- 3 973 288,43	- 4 284 739,17	- 3 922 981,16	- 4 174 864,39	- 4 295 648,50	- 4 213 867,59	- 4 480 715,88
Licences or Permits	-	35 866,99	- 53 945,30	- 49 114,69	- 42 261,00	- 50 818,05	- 44 722,52	- 115 101,19	- 73 680,46	- 64 556,78
Operational Revenue	-	37 155,32	- 62 497,97	- 103 044,00	- 45 731,87	- 134 851,49	- 67 385,56	- 47 939,36	- 4 286 763,16	- 44 054,43
Rental from Fixed Assets	-	1 010 420,80	- 2 935 983,84	- 1 872 169,36	- 1 910 001,26	- 1 908 985,02	- 1 913 529,06	- 1 865 544,97	- 1 910 058,95	- 1 907 504,84
Sales of Goods and	-	-	-	-	-	-	-	-	-	-
Rendering of Services	-	8 413 711,91	- 476 933,00	- 550 656,61	- 929 122,70	- 764 392,45	- 361 319,54	- 597 364,05	- 793 217,06	- 591 602,61
Service Charges	-	-103 063 192,94	- 48 307 628,50	- 48 819 490,11	- 49 713 504,11	- 48 742 048,59	- 46 408 110,01	- 46 648 639,87	- 44 520 571,64	- 48 940 457,81
Non-exchange Revenue	-	502 109 253,48	- 16 396 370,94	- 13 523 535,09	- 24 166 092,93	- 29 962 233,93	- 166 547 083,24	- 14 538 643,00	- 14 208 623,13	- 125 718 194,50
Fines, Penalties and	-	-	-	-	-	-	-	-	-	-
Forfeits	-	328 809,41	- 418 080,68	- 273 125,42	- 379 128,85	- 543 683,69	- 502 821,69	- 448 831,84	- 502 830,66	- 534 771,94
Interest	-	2 716 091,63	- 1 186 534,37	- 2 690 591,50	- 3 110 044,69	- 3 553 884,42	- 3 436 284,70	- 3 406 506,66	- 3 273 348,45	- 3 193 938,61
Licences or Permits	-	167 528,61	- 133 592,28	- 63 549,02	- 104 019,69	- 96 750,71	- 41 655,23	- 87 043,61	- 65 537,52	- 79 125,36
Property Rates by Usage	-	299 297 488,84	- 1 753 423,54	- 462 062,76	- 409 481,92	- 231 926,36	- 2 252 175,44	- 278 402,77	- 1 579 169,69	- 1 221 066,02
Surcharges and Taxes	-	2 250 724,10	- 1 821 709,50	- 1 144 208,13	- 998 788,50	-	-	-	-	-
Transfers and Subsidies	-	-197 348 610,89	- 14 589 877,65	- 9 814 123,78	- 21 981 170,12	- 25 999 841,47	- 164 818 497,06	- 12 012 548,62	- 11 946 076,19	- 123 131 424,61
Grand Total	-	619 429 112,12	- 73 355 991,32	- 69 982 011,81	- 82 166 676,39	- 86 610 179,91	- 221 067 752,33	- 69 068 566,37	- 71 251 611,13	- 1 475 663 798,26

ANNEXURES TO S52D REPORT Q3 OF 2023/24

EXPENDITURE ANALYSIS

Below is the expenditure for the period ended 31 March 2024.

EXPENDITURE ANALYSIS	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of 202310 ACTUAL	Sum of 202311 ACTUAL	Sum of 202312 ACTUAL	Sum of 202401 ACTUAL	Sum of 202402 ACTUAL	Sum of 202403 ACTUAL	Sum of TOTAL ACTUAL
EXPENDITURE ANALYSIS	134 280 130,16	155 387 245,30	164 117 956,57	109 603 832,17	165 411 228,52	107 146 683,91	107 816 436,06	177 144 716,68	136 205 731,56	1 247 408 002,15
Expenditure	46 423 572,32	49 260 107,31	47 449 247,70	48 931 398,18	49 037 228,52	49 166 704,13	49 978 874,93	50 493 423,16	49 321 662,81	436 869 232,06
Employee Related Cost	45 791 894,58	45 404 763,79	46 814 080,16	48 544 080,16	48 539 957,19	48 582 466,91	48 668 209,61	49 738 495,70	49 128 688,56	431 044 163,02
Senior Management	631 677,74	855 343,52	635 267,54	567 994,13	599 281,33	582 466,91	599 281,33	738 495,70	503 174,94	5 825 366,04
Remuneration of Councilors	2 428 812,11	2 428 812,11	2 454 840,49	3 982 793,95	2 590 760,74	2 590 760,74	2 472 582,08	2 502 029,83	2 625 078,92	23 956 410,97
Chief Whip	57 567,33	57 567,33	57 567,33	92 140,72	59 728,17	59 728,17	352 387,17	352 387,17	59 728,17	509 516,23
Executive Committee	341 770,32	341 770,32	341 770,32	558 846,54	355 337,59	355 337,59	352 387,17	352 387,17	512 081,43	3 517 939,29
Executive Mayor	3 700,00	7 400,00	7 400,00	14 344,00	7 834,00	7 834,00	14 344,00	14 344,00	7 834,00	72 014,00
Speaker	143 028,98	146 728,98	146 728,98	185 185,98	146 945,98	146 945,98	146 945,98	146 945,98	151 745,98	1 361 202,82
Total for All Other Councilors	1 940 312,81	1 875 345,48	1 901 373,86	3 132 276,71	1 960 915,00	1 960 915,00	1 902 676,34	1 992 184,09	1 893 739,54	18 499 738,63
Depreciation and Amortisation	-	-	-	-	-	-	-	-	-	199 980 224,90
Bulk Purchases	65 761 889,23	61 930 659,28	43 566 202,23	36 876 724,56	33 947 920,44	27 439 926,43	27 810 812,59	66 936 133,94	62 280 447,00	31 269 751,91
Electricity	65 761 889,23	61 930 659,28	43 566 202,23	36 876 724,56	33 947 920,44	27 439 926,43	27 810 812,59	66 936 133,94	62 280 447,00	31 269 751,91
Contracted Services	4 250 205,15	7 828 130,76	8 700 751,17	3 317 244,68	1 686 244,02	9 318 315,47	11 783 849,08	8 124 485,10	13 269 751,91	360 884 333,67
Computers and Professional Services	304 432,53	5 988 751,09	5 637 474,57	1 102 194,20	1 846 646,16	4 489 316,15	6 805 475,91	3 284 494,71	10 889 616,49	82 191 841,92
Contracts	1 614 979,58	6 144 000,00	5 739 325,40	866 468,60	2 479 509,54	1 729 808,00	957 638,91	4 328 494,71	10 033 887,19	49 542 416,37
Overseas	2 682 762,59	1 814 400,00	2 489 951,20	1 348 581,88	2 539 088,32	3 089 191,32	4 000 324,26	6 649 327,22	1 089 581,05	10 139 563,49
Interest, Dividends and Rent on Land	1 294 828,72	690 680,04	2 870 199,57	1 184 678,40	4 983 678,42	740 139,09	1 811 863,56	6 649 327,22	2 497 988,25	12 223 862,20
Interest Paid	1 294 828,72	690 680,04	2 870 199,57	1 184 678,40	4 983 678,42	740 139,09	1 811 863,56	6 649 327,22	2 497 988,25	12 223 862,20
Inventory Carried	751 695,15	690 680,04	690 680,04	358 668,12	2 292 986,10	3 814 284,70	232 755,90	867 026,72	2 810 909,77	1 965 864,02
Consumables and Supplies	36 113,50	278 248,00	22 201,74	6 485,01	396 658,00	1 949 750,00	232 755,90	535 526,19	1 047,34	3 226 028,89
Materials and Supplies	715 581,65	6 975 000,00	2 201,74	5 203,32	2 532 708,10	1 864 534,70	232 755,90	331 556,80	2 809 838,59	15 803 666,33
Irrecoverable Debts Written Off	56 110,62	530 348,44	366 466,38	8 820,43	546 493,49	3 143 172,29	1 531 699,52	109 065,98	205 843,67	3 725 731,73
Operating Leases	149 014,32	1 866 438,89	1 051 778,94	213 642,06	6 977 687,71	139 008,55	234 206,35	184 881,88	590 954,86	11 207 613,54
Furniture and Office Equipment	149 014,32	1 866 438,89	1 051 778,94	213 642,06	6 977 687,71	139 008,55	234 206,35	184 881,88	590 954,86	11 207 613,54
Infrastructure	46 997,07	46 997,07	46 997,07	213 642,06	6 977 687,71	139 008,55	234 206,35	184 881,88	590 954,86	2 126 461,79
Other Assets	88 705,98	1 819 441,82	591 789,72	213 642,06	6 977 687,71	139 008,55	234 206,35	184 881,88	590 954,86	2 126 461,79
Operational Cost	13 163 502,54	26 598 821,07	8 864 063,58	9 773 832,08	13 231 575,32	8 703 227,51	12 676 852,06	9 166 007,76	12 889 001,19	97 338 735,94
Advertising, Publicity and Marketing	2 919 626,74	1 043 737,98	2 601 352,73	1 653 544,15	1 937 956,75	861 193,20	342 896,77	2 983 637,82	88 845,53	14 254 097,81
Threshold	716 399,85	40 567,00	40 567,00	122 844,41	72 480,79	141 673,29	149 847,50	55 248,72	88 539,92	920 301,53
Bank Charges, Facility and Card Fees	56 893,58	55 082,38	56 093,96	51 077,37	54 400,14	51 555,25	55 305,67	57 710,14	57 957,46	492 211,15
Cleaning Services	151 174,59	148 685,80	237 794,76	91 444,09	140 778,51	244 085,34	346 682,69	174 111,44	173 592,05	297 986,19
Communication	1 111 769,58	335 259,78	1 256 769,60	10 334,00	8 593,00	1 788,00	1 184,00	2 892,00	3 040,00	1 855 498,24
Deeds	911 208,20	1 044 031,19	1 256 769,60	10 334,00	8 593,00	1 788,00	1 184,00	2 892,00	3 040,00	1 855 498,24
Entertainment	21 447,00	1 121 814,80	1 065 240,06	998 460,82	1 102 289,20	1 084 585,70	1 079 901,46	1 103 597,05	1 218 697,58	9 796 918,60
External Audit Fees	66 512,69	66 512,69	170 295,79	164 696,29	612 314,70	667 693,80	284 154,30	73 705,70	93 904,49	8 294 351,42
External Computer Service	569 782,75	658 160,30	553 073,31	491 464,18	251 030,96	1 234 087,37	643 612,00	1 534 793,48	402 502,87	6 338 487,02
Hire Charges	18 349,40	36 621,94	18 260,86	43 089,91	6 521,73	52 489,77	5 041 186,32	108 857,74	40 561,86	5 365 935,53
Indigent Relief	4 772,14	86 575,53	128 673,15	67 516,63	67 516,63	67 516,63	16 349,48	100 000,10	105 123,08	16 735,18
Insurance Underwriting	101 552,00	19 980 039,54	18 316 655,72	984 240,66	1 308 204,86	1 010 118,40	21 480,00	504 809,16	1 016 096,39	7 592 419,50
Land Allotment Costs	4 443,60	14 148,78	6 629,57	1 843,00	509 222,62	258 185,36	936 028,78	8 478,35	110 086,57	5 340 223,79
Land Allotment Costs	6 308 234,52	134 852,16	198 666,52	1 843,00	509 222,62	258 185,36	936 028,78	8 478,35	110 086,57	5 340 223,79
Registration Fees	5 000,00	14 148,78	6 629,57	1 843,00	509 222,62	258 185,36	936 028,78	8 478,35	110 086,57	5 340 223,79
Remuneration to Section 79	5 232,00	14 148,78	6 629,57	1 843,00	509 222,62	258 185,36	936 028,78	8 478,35	110 086,57	5 340 223,79
Committee Members	-	-	80 057,18	22 219,88	113 880,01	-	12 168,00	39 218,26	-	39 619,88
Seating Allowance for Traditional Leaders	16 471,38	16 471,38	16 471,38	16 471,38	16 471,38	16 471,38	16 471,38	16 471,38	16 471,38	148 242,42
Skills Development Fund Levy	531 474,85	414 925,64	631 140,14	585 664,70	544 256,21	522 033,96	555 259,22	446 409,75	440 813,91	4 681 978,08
Supplier Development Programme	-	-	-	-	-	-	-	-	-	4 317,55
Transport Provided as Part of Departmental Activities	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	602 411,91	981 899,76	1 900,00	1 459,38	792 792,36	486 543,66	666 028,98	485 450,89	638 512,82	3 359,38
Vehicle Tracking	39 722,02	41 515,78	47 409,41	44 892,10	45 188,42	45 144,10	45 144,10	45 144,10	43 286,96	387 117,11
Wart Fuel	1 074 896,45	1 118 313,62	1 118 313,62	1 54 218,01	1 240 333,59	1 489 701,77	1 077 944,08	1 085 393,24	2 800 531,14	11 041 587,00
Grand Total	134 280 130,16	155 387 245,30	164 117 956,57	109 603 832,17	165 411 228,52	107 146 683,91	107 816 436,06	177 144 716,68	136 205 731,56	1 247 408 002,15

ANNEXURES TO S52D REPORT Q3 OF 2023/24

TOP 10 EXPENDITURE ANALYSIS

Below are the Top 10 expenditure items for the period ended 31 March 2024 with the exception of the non-cash item of depreciation of R199.9 million. These top 10 expenditures make a total of R1 145 million of the R1 247 Million of the total expenditure to date as at 31 March 2024.

TOP 10 EXPENDITURE ITEMS	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of 202310 ACTUAL	Sum of 202311 ACTUAL	Sum of 202312 ACTUAL	Sum of 202401 ACTUAL	Sum of 202402 ACTUAL	Sum of 202403 ACTUAL	Sum of TOTAL ACTUAL
Employee Related Cost	46 423 572,32	46 260 107,31	47 449 347,70	49 061 398,18	49 027 238,52	49 146 704,13	49 375 874,93	50 493 423,16	49 631 862,81	436 869 529,06
Bulk Purchases	65 761 889,23	61 930 659,28	43 566 202,23	36 876 724,56	33 947 920,44	27 439 926,43	27 810 812,59	32 280 447,00	31 269 751,91	360 884 333,67
Depreciation and Amortisation	-	-	66 261 768,28	-	44 338 670,72	-	-	66 936 133,94	22 443 651,96	199 980 224,90
Consultants and Professional Services	304 432,53	5 398 751,09	5 637 474,57	1 102 194,20	11 846 646,16	4 499 316,15	6 805 475,91	3 258 494,71	10 689 631,05	49 542 416,37
Remuneration of Councillors	2 428 812,11	2 428 812,11	2 454 840,49	3 982 793,95	2 530 760,74	2 530 760,74	2 472 522,08	2 502 029,83	2 625 078,92	23 956 410,97
Outsourced Services	2 682 762,59	1 814 400,09	2 489 951,20	1 348 581,88	2 539 088,32	3 089 191,32	4 000 534,26	4 295 554,15	249 798,25	22 509 862,06
Materials and Supplies	715 581,65	6 975 000,00	336 466,38	5 203,32	2 532 708,10	1 864 534,70	232 755,90	331 559,89	2 809 858,39	15 803 668,33
Assets less than the Capitalisation Threshold	2 919 626,74	1 043 737,98	2 601 352,73	1 652 541,15	1 937 956,75	861 193,20	342 896,77	2 983 637,82	88 845,33	14 254 097,81
Operating Leases	149 014,32	1 866 438,89	1 051 778,94	213 642,06	6 977 687,71	139 008,55	234 206,35	184 881,86	390 954,86	11 207 613,54
Contractors	1 263 510,03	614 979,58	573 325,40	866 468,60	2 479 509,54	1 729 808,00	957 638,91	620 436,24	1 033 887,19	10 139 563,49
TOTALS	122 649 201,52	128 332 886,33	172 422 507,92	95 109 547,90	158 158 187,00	91 300 443,22	92 232 717,70	163 886 598,60	121 055 630,01	1 145 147 720,20

ELECTRICITY BILLING VERSUS BULK PURCHASES

It should be noted that the revenue being billed on a monthly basis is slightly more than the purchases from Eskom and this means the municipality for the second quarter sees an improvement from the losses made in the months of July and August and without taking into account other expenditure items. This is due to Eskom charging high tariffs during winter.

ELECTRICITY BILLING VS BULK PURCHASES	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
Electricity	44 077 698,43	47 446 776,09	48 259 895,87	49 187 505,45	48 485 278,21	45 922 271,24	45 842 037,76	43 868 487,94	48 417 253,41	421 507 204,40
Bulk Purchases	65 761 889,23	61 930 659,28	43 566 202,23	36 876 724,56	33 947 920,44	27 439 926,43	27 810 812,59	32 280 447,00	31 269 751,91	360 884 333,67
Profit / (losses)	- 21 684 190,80	- 14 483 883,19	4 693 693,64	12 310 780,89	14 537 357,77	18 482 344,81	18 031 225,17	11 588 040,94	17 147 501,50	60 622 870,73
Percentage	-33%	-23%	11%	33%	43%	67%	65%	36%	55%	17%

ANNEXURES TO S52D REPORT Q3 OF 2023/24

RATIOS ANALYSIS:

Current Ratio for the period July 2023 – March 2024

The current ratio compares the value of a municipality's short-term assets (cash, bank deposits, etc.) compared with its short-term liabilities (creditors, loans due etc.). The higher the ratio, the better. The normal range of the current ratio is 1.5 to 2 (the municipality has assets more than 1.5 to 2 times its current debts). Anything less than that and the municipality may struggle to keep up with its payments.



good

More than 1.5



average

Between 1 and 1.5



bad

Less than 1










Current Ratio:

Norm is 2:1	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Current Assets	920 135 238,09	856 695 543,37	817 239 131,93	786 309 847,86	739 941 708,39	748 728 964,72	745 816 197,69	674 936 642,15	703 167 851,90
Current liabilities	544 041 380,69	578 064 013,39	579 039 035,67	594 060 158,65	600 406 039,08	508 330 943,21	576 523 999,80	540 385 433,73	515 988 775,26
Percentage	169,13	148,20	141,14	132,36	123,24	147,29	129,36	124,90	136,28
Ratio	1,69	1,48	1,41	1,32	1,23	1,47	1,29	1,25	1,36
	1,7 : 1	1,5 : 1	1,4:1	1,3:1	1,2:1	1,5:1	1,3:1	1,3:1	1,4:1

Remarks:

The above shows that the municipality may struggle to keep up with its monthly payment obligations as the figures are below the acceptable norm of 2:1



ANNEXURES TO S52D REPORT Q3 OF 2023/24

Month 01 July 2023	Month 02 August 2023	Month 03 September 2023	Month 04 October 2023	Month 05 November 2023	Month 06 October 2023
<p>The current ratio of 1.69 as at end July 2023 one indicates that the municipality is capable to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>The current ratio of 1.48 as at end August 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>The current ratio of 1.41 as at end September 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>The current ratio of 1.32 as at end October 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>The current ratio of 1.21 as at end November 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>The current ratio of 1.47 as at end December 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 
<p>Month 07 January 2024</p> <p>The current ratio of 1.29 as at end January 2024 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>Month 08 February 2024</p> <p>The current ratio of 1.25 as at end February 2024 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>Month 09 March 2024</p> <p>The current ratio of 1.36 as at end March 2024 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 			

ANNEXURES TO S52D REPORT Q3 OF 2023/24

Liquidity Ratio July 2023 – March 2024

Liquidity ratios show the ability of a municipality to pay its current liabilities (monies it owes immediately such as trade payables and salaries) as they become due, and their long-term liabilities (such as loans) as they become current. These ratios also show the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.

	Good	More than 1
	Bad	Less than 1

Creditors as a percentage of cash and cash equivalents

	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Trade Payables	449 009 726,15	459 284 320,55	433 490 810,07	435 360 968,80	434 502 025,22	335 335 567,30	389 241 703,18	441 896 339,11	408 493 070,17
Cash and cash equivalent	134 952 348,64	84 583 993,49	78 214 549,55	73 679 021,35	54 833 438,99	73 958 740,81	53 537 629,65	85 831 168,90	107 987 506,89
Percentage	332,72	542,99	554,23	590,89	792,40	453,41	727,04	514,84	378,28
Ratio	0,30	0,18	0,18	0,17	0,13	0,22	0,14	0,19	0,26

Remarks:

The above figures shows the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.

	Month 01 July 2023	Month 02 August 2023	Month 03 September 2023	Month 04 October 2023	Month 05 November 2023	Month 06 December 2023
	The liquidity ratio of 0.3 as at end of July 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of August 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of September 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of October 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.13 as at end of November 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of December 2023 reflects municipality's inability to pay its current liabilities.

ANNEXURES TO S52D REPORT Q3 OF 2023/24

Remarks

Month 01 July 2023	Month 02 August 2023	Month 03 September 2023	Month 04 October 2023	Month 05 November 2023	Month 06 December 2023
<p>The cash / cost coverage ratio of 0.59 as at end of July 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>The cash / cost coverage ratio of 0.13 as at end of August 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>The cash / cost coverage ratio of 0.04 as at end of September 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>The cash / cost coverage ratio of 0.05 as at end of October 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>The cash / cost coverage ratio of 0.03 as at end of November 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>The cash / cost coverage ratio of 0.04 as at end of December 2023 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>
<p>Month 07 January 2024</p> <p>The cash / cost coverage ratio of 0.01 as at end of January 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>Month 08 February 2024</p> <p>The cash / cost coverage ratio of 0.01 as at end of February 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>	<p>Month 09 March 2024</p> <p>The cash / cost coverage ratio of 0.03 as at end of March 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.</p>			

ANNEXURES TO S52D REPORT Q3 OF 2023/24

Current Debtors Collection Rate July 2023 – March 2024

The percentage of revenue collected versus the billing for the first quarter and the month of October.



Good

95% or more



Bad

Less than 95%

Debtors Management:

Debtors Days	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Norm is 30 days									
Net debtors Value	395 770 741,00	488 991 215,00	363 218 347,00	438 329 915,64	285 340 807,00	363 218 347,00	336 223 694,00	356 185 622,88	344 346 452,18
Add back Impairment	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00	716 335 919,00
Gross Debtors	1 112 106 660,00	1 205 327 134,00	1 079 554 266,00	1 154 665 834,64	1 001 676 726,00	1 079 554 266,00	1 052 559 613,00	1 072 521 541,88	1 060 682 371,18
Billed Revenue	408 543 394,00	463 256 311,35	518 910 302,81	576 428 072,70	632 878 913,23	689 150 347,77	743 779 545,57	797 366 502,94	855 202 681,26
Days	993,58	949,68	759,36	731,15	577,70	571,77	516,53	490,95	452,70

Collection rate	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Norm is 95%									
Gross Debtors	1 112 106 660,00	1 205 327 134,00	1 079 554 266,00	1 154 665 834,64	1 001 676 726,00	1 079 554 266,00	1 052 559 613,00	1 072 521 541,88	1 060 682 371,18
Less Opening Gross Debtors	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00	927 470 191,00
Average Gross Debtors	2 039 576 851,00	2 132 797 325,00	2 007 024 457,00	2 082 136 025,64	1 929 146 917,00	2 007 024 457,00	1 980 029 804,00	1 999 991 732,88	1 988 152 562,18
Billed Revenue	408 543 394,00	463 256 311,35	518 910 303	576 428 073	632 878 913	689 150 348	743 779 546	797 366 503	855 202 681
Rate	55%	40%	71%	61%	88%	78%	83%	82%	84%

Remarks:

The above figures shows the level of cash the municipality has collected versus the actual monthly billing which lays way below the 95% acceptable norm.

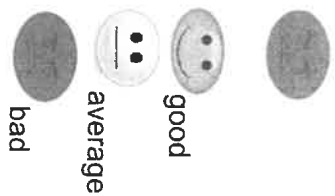
ANNEXURES TO S52D REPORT Q3 OF 2023/24

Month 01 July 2023	Month 02 August 2023	Month 03 September 2023	Month 04 October 2023	Month 05 November 2023	Month 06 December 2023
<p>The Collection rate of 55% as at end of July 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 994 days to pay their outstanding debts.</p>	<p>The Collection rate of 40% as at end of August 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 950 days to pay their outstanding debts. Although it has slightly decreased from 55% to 40% over the month.</p>	<p>The Collection rate of 71% as at end of September 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 759 days to pay their outstanding debts. Although it has slightly increased from 40% to 71% over the month.</p>	<p>The Collection rate of 61% as at end of October 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 731 days to pay their outstanding debts. Although it has slightly decreased from 71% to 61% over the month.</p>	<p>The Collection rate of 88% as at end of November 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 577 days to pay their outstanding debts. Although it has shown major increase from 61% to 88% over the month.</p>	<p>The Collection rate of 78% as at end of December 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 571 days to pay their outstanding debts. Although it has slightly decreased from 88% to 78% over the month.</p>
<p>Month 07 January 2024</p> <p>The Collection rate of 83% as at end of January 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over 517 days to pay their outstanding debts. Although it has slightly increased from 78% to 83% over the month.</p>	<p>Month 08 February 2024</p> <p>The Collection rate of 82% as at end of February 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over 491 days to pay their outstanding debts. Although it has slightly decreased from 83% to 82% over the month.</p>	<p>Month 09 March 2024</p> <p>The Collection rate of 84% as at end of March 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over 453 days to pay their outstanding debts. Although it has slightly increased from 82% to 84% over the month.</p>			

Spending on Repairs and Maintenance July 2023 – March 2024

The Repairs & Maintenance should be 8% of the carrying value of property, plant and Equipment as per the MFMA circular 71.

ANNEXURES TO S52D REPORT Q3 OF 2023/24



 bad
 average
 good

Above 10%
 Between 5% and 8%
 Below 5%

Asset Management

Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property

	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Norm is 8%									
Repairs and maintenance	3 681 808,95	15 226 113,45	22 881 871,90	30 537 630,35	37 884 462,74	44 289 748,64	45 823 040,22	49 758 674,17	53 513 574,42
Non-Current Assets	2 395 057 635,34	2 410 355 531,45	2 355 795 932,35	2 378 169 471,45	2 336 483 817,86	2 357 640 202,53	2 363 515 276,81	2 317 169 127,59	2 310 989 298,39
%	0%	1%	1%	1%	2%	2%	2%	2%	2%

Remarks:

The above figures shows that the municipal spending on Repairs and Maintenance is below the acceptable norm of 8%

ANNEXURES TO S52D REPORT Q3 OF 2023/24

EXPENDITURE MANAGEMENT

Staff Wages and Salaries July 2023 – March 2024



within norms 25% to 40%



outside less than 25% or more than 40%

Remuneration as % of Total Operating Expenditure

Norm is 25% to 40%	31-Jul-23	31-Aug-23	30-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	29-Feb-24	31-Mar-24
Remuneration	48 852 384,43	97 541 303,85	140 865 492	195 234 812	252 169 617	303 725 148	355 573 545	408 568 998	460 825 940
Total Operating Expenditure	85 427 745,70	192 126 075,21	246 658 072,31	297 168 419,56	364 698 542,51	411 821 530,55	470 400 623,70	525 096 699,35	586 601 837,22
Percentage	57%	51%	57%	66%	69%	74%	76%	78%	79%

Remarks:

The above figures shows that the municipal salary bill is above the 40% acceptable norm.

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
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ANNEXURES TO S52D REPORT Q3 OF 2023/24

July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
<p>Total salaries expenditure the month ending 31 July 2023 amounts to R48 852 384. The total expenditure incurred is amounting to R85.4m, which translates to 57% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 31 August 2023 amounts to R97 541 304. The total expenditure incurred is amounting to R192.1m, which translates to 51% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 30 September 2023 amounts to R140 865 492. The total expenditure incurred is amounting to R246.6m, which translates to 57% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 30 October 2023 amounts to R195 234 812. The total expenditure incurred is amounting to R297.1m, which translates to 66% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 30 November 2023 amounts to R252 169 617. The total expenditure incurred is amounting to R364.6m, which translates to 69% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 31 December 2023 amounts to R303 725 148. The total expenditure incurred is amounting to R411.8m, which translates to 74% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>
<p>Month 07 January 2024</p>	<p>Month 08 February 2024</p>	<p>Month 09 March 2024</p>			
<p>Total salaries expenditure the month ending 31 January 2024 amounts to R355 573 545. The total expenditure incurred is amounting to R470.4m, which translates to 76% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 29 February 2024 amounts to R408 568 998. The total expenditure incurred is amounting to R525m, which translates to 78% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>	<p>Total salaries expenditure the month ending 31 March 2024 amounts to R460 825 940. The total expenditure incurred is amounting to R586m, which translates to 79% that is above the acceptable norm of 40%. This is likely to decrease as more expenditure is anticipated to be incurred during the year.</p>			

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE C:

REGISTER OF AWARDS MADE THROUGH THREE QUOTATION SYSTEM (R2,000 – R30,000 VAT INCL) FOR THE 3RD QUARTER

NO	Order No	Supplier Name	Order Date	Description	Amount	Area	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
1	30261	Prosper Africa	20240119	Training fees starting from 24-26 January 2024 for Z. Manggalaza	11383.85	Budget and treasury	100	0	M	N	N	N
2	30262	Milatha trading enterprise	20240122	Catering for 25 people (APAC Meeting)	7350	Executive & Council	100	100	F	N	N	N
3	30263	Cashbuild (south Africa) (PTY) ltd	20240124	Fencing material	6822.45	Planning and development	20	20	M & F	N	N	N
4	30264	City stationers	20240129	Supply and delivery of councilors' diaries and traditional leaders	21901.5	Executive & Council	100	100	F	N	N	N
5	30265	Sifezeke trading and enterprise	20240129	Catering for traditional leaders' consultation sitting at Qunu on the 08 of February 2024	29500	Executive & Council	100	100	F	Y	N	N
6	30268	R.N.E Holdings (PTY) ltd	20240130	Purchase of Food parcels for young people Back to School Campaign	2469.75	Executive & Council	0	0	M	N	N	N
7	30271	Monase catering supplying feeding scheme service	20240130	Catering for strategic planning to be held on the 31 to 01 February 2024	29400	Community Service	100	100	F	N	N	N
8	30279	Copy world	2/1/2024	Supply of diaries	10080	Corporate Service	100	100	F	N	N	N

ANNEXURES TO S52D REPORT Q3 OF 2023/24

NO	Order No	Supplier Name	Order Date	Description	Amount	Area	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
9	30280	Siraveve trading enterprise	2/1/2024	Catering for speaker's outreach at ward 36 sitting on the 07th of February 2024	29500	Executive Council	100	100	F	N	N	N
10	30282	Esinaso tours (PTY) ltd	2/2/2024	Transport for district speaker's forum	27150	Executive Council	100	100	F	Y	N	N
11	30283	Khanyisa t	2/5/2024	Catering IDP rep forum for 150 people	20217.39	Executive Council	100	100	F	Y	N	N
12	30289	Sumeya trading company (PTY) ltd	2/13/2024	Catering for corporate services strategic planning session	14950	Corporate Service	100	50	M & F	N	N	N
13	30298	Must've books	2/15/2024	MPAC white marker board	4412	Executive Council	100	50	M&F	N	N	N
14	30300	Siyaqukeza construction and catering cc	2/15/2024	Catering for strategic planning session for public safety	29400	Public Safety	100	100	F	Y	N	N
15	30303	Langeni supplies (PTY) ltd	2/15/2024	Purchase of educational material, printing, laminating SPU programme	6000	Executive Council	100	100	F	N	N	N
16	30304	Thabang mabandla trading enterprise	2024/02/16	Catering for initiation forum	4650	Executive Council	100	50	M & F	N	N	N
17	30305	Nali Langa trading enterprise	2/16/2024	Catering for strategic planning session for human settlements	29400	Human Settlement	100	0	M	Y	N	N
18	30306	Vive Thando trading cc	2/16/2024	Catering for BTO strategic planning session	29400	Budget and treasury	100	100	F	N	N	N

ANNEXURES TO S52D REPORT Q3 OF 2023/24

NO	Order No	Supplier Name	Order Date	Description	Amount	Area	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
19	30307	Nkoha and halam (PTY) ltd	2/19/2024	Request for catering technical services strategic planning 2024	24500	Technical services	100	100	F	N	N	N
20	30308	Mkile trading (PTY) ltd	2/20/2024	Catering for HIV condom week awareness campaign	28000	Executive Council	100	100	F	N	N	N
21	30331	The assessment toolbox	20240307	Vetting Assessment	19010.52	Corporate Service	30	30	M&F	N	N	N
22	30332	Copy world	20240307	Supply and delivery of notice books	6900.4	Community Service	51	100	M	N	N	N
23	30337	Stuttaford van lines	20240311	Transportation of furniture for Mr Sixam	18632	Corporate Service	0	N/A	N/A	N	N	N
24	30338	Must've books	20240308	Branding of lanyards for Mega strategic planning and accessories	11182	Executive Council	100	50	M&F	N	N	N
25	30341	Nkululeko network club and trading (Pty) Ltd	20240315	Catering X 100 pax, HIV Inkcyo Workshop	15500	Executive Council	100	0	F	100	N	N
26	30342	Pandulwazi Trading Enterprise	20240315	Catering X 200 pax, HIV TB Awareness Campaign, SPU	28000	Executive Council	100	100	F	100	N	N
27	30345	Rayner AB solutions (Pty) Ltd	20240304	catering for strategic planning session	29900	Executive Council	100	100	F	N	N	N
28	30350	Tshisa-mfazi general construction and projects	20240301	Catering for strategic planning session	29900	Executive Council	100	100	F	N	N	N
29	30351	Da brains events	20240301	Catering for strategic planning session	23739.13	Executive Council	100	50	M&F	N	N	N

ANNEXURES TO S52D REPORT Q3 OF 2023/24

NO	Order No	Supplier Name	Order Date	Description	Amount	Area	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
30	30363	Kabs events	20240308	Livestreaming	29999	Executive Council	100	0	M	N	N	N
31	30364	Transkei Yamaha	20240322	Procurement for the maintenance and repairs of power generator used for building maintenance works.	3236.4	Infrastructure	0	0	M	N	N	N
32	30365	Lithotech	20240322	Supply and delivery of -Forms and NRTA Act	15630.16	Public Safety	30,42	16,71	M&F	N	N	N
33	30366	Kwazikwakhe trading enterprise	20240320	Request for sound system	3800	Rural economic development	100	0	M	N	N	N
34	30367	Ezolusha trading (Pty) Ltd	20240320	PA system for mass prayer	3700	Corporate Service	100	0	M	N	N	N
35	30368	Xenikile express	20240322	Transportation of people to attend funeral of MR S Mcotsho at Zithulele Location Mganduli	3960	Community Service	100	100	F	N	N	N
36	30370	LWTS holdings (Pty) Ltd	20240326	Logistics for ordinary council for March 2024.	7800	Executive Council	100	0	M	N	N	N
37	30371	Keith Ngesi media	20240326	Slot Promo, Communications Unit	24437.5	Executive Council	100	0	M	N	N	N
					R641814.05							

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE D: REGISTER OF AWARDS MADE THROUGH COMPETITIVE BIDDING PROCESS (ABOVE R200,000 VAT INCL.) FOR THE 3RD QUARTER

ITEM	SCM NO	DESCRIPTION	SUPPLIER NAME	AMOUNT	DEPARTMENT	TOWN	BBE LEVEL %	BLACK OWNED %	WOMEN %	WOMEN M/F	YOUTH Y/N	MILITARY	DISABILITY
1	020/2022/23	Panel of legal practitioners to deal with various litigations for a period of three (03) years	Madiba Motsai Mastenyane and Githiri Attorneys	Rates based	Corporate services	Boulevard	1	100	100	F	Y	N	N
			Nosindwa Attorneys			Mthatha	1	100	0	M	N	N	N
			T. L. Luzipho Attorneys			Mthatha	1	100	0	M	N	N	N
			Tonise Attorneys			Mthatha	1	100	0	M	N	N	N
			Mvuzo Ndyesi Incorporated			Mthatha	1	80	0	M	N	N	N
			Siyathemba Sokuthu Attorneys			East London	1	100	0	M	N	N	N
			N.Z Mshabe Incorporated			Mthatha	1	100	0	M	N	N	N
2	009/2023/24	SUPPLY AND DELIVERY OF 66/11KV TRANSFORMER FOR UNITRA SUBSTATION	Siza Kancane Trading Enterprise	R 16,869,163.10	Technical services	Mthatha	1	100	0	M	N	N	N
			Bravo Africa Holding cc			Mthatha	1	100	0	M	N	N	N
3	014/2023/24	Panel of two service providers for supply and delivery of office furniture for a period of three years as and when needed	Thuthuka	Rates based	Budget and Treasury	East London	1	100	100	F	Y	N	N
4	025/2023/24	Supply and installation of anti-virus software for a period of three (03) years	SMS ICT Choice Pty Ltd	Rates based	Corporate services	East London	1	100	0	M	N	N	N

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ITEM	SCM NO	DESCRIPTION	SUPPLIER NAME	AMOUNT	DEPARTMENT	TOWN	BBE LEVEL %	BLACK OWNED %	WOMEN %	WOMEN M/F	YOUTH Y/N	MILITARY	DISABILITY								
5	024/2022/23	Panel of three (03) service providers for supply and delivery of electrical meters for a period of three (03) years	Scenery/Investments Pty Ltd	Rates based	Budget and Treasury	Mthatha	1	100	100	F	N	N	N								
			Ontec System Pty Ltd			Platteklouf	1	51	6.89	M & F	N	N	1.53								
6	054/2022/23	Panel of two (02) service providers to supply, deliver and install temporary shelters for various wards within KSDLM jurisdiction	SQT Construction and Civils cc	Rates based	Human Settlement	Mthatha	1	100	100	F	N	N	N								
														King Williams Town	1	100	0	M	N	N	N
															Mthatha	1	100	0	M	N	N
7	051/2022/23	Panel of three (03) service providers to conduct electricity meter inspection services for a period of three (03) years	T and N Construction	Rates based	Budget and Treasury	Boksburg	1	100	0	M	N	N	N								
			LT Ntloko Electrical Contractor											Mapulaneng Electrical Pty Ltd							
8	045/2022/23	Panel of two (02) service providers for supply and delivery of sewing machines, material and	Blue Mountain Side Pty Ltd	Rates based	RED	Tembisa	1	100	50	M & F	N	N	N								

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ITEM	SCM NO	DESCRIPTION	SUPPLIER NME	AMOUNT	DEPARTMENT	TOWN	BBE LEVEL %	BLACK OWNED %	WOMEN %	WOMEN M/F	YOUTH Y/N	MILITARY	DISABILITY
		blankets for KSDLM as and when needed for a period of three (03) years											
9	012/2023/24	Appointment of three electrical contractors for revenue management for a period of three years	LT Ntloko electrical Conctractors	Rates based	Budget and Treasury	Mthatha	1	100	0	M	N	N	N

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE E: REGISTER OF DEVIATIONS FROM THE PROCUREMENT PROCESSES FOR THE 3RD QUARTER

NO	Order No	Supplier Name	Order Date	Description	Amount	Deviation No	Reason for Deviation	Department	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
1	258	Government Printing Works	20240125	Gazetting of By Law	14122.92	358	Government printing works is the sole supplier	Budget and treasury	100	100	F	Y	N	N
2	259	Whistle Blowers	2/1/2024	Hotline-Risk Management	39200	271	SCM processes were followed, however it did not get any positive outcomes	Executive Council	51	17,2	M&F	N	N	N
3	261	SAICA	2/2/2024	SAICA Membership Fees for Mr Mkhokotho Gm Accounting Assets	8478.35	411	Mr Mkhokotho is a member of SAICA; therefore, it was impractical to follow SCM processes	Budget and treasury	N/A	N/A	N/A	N/A	N/A	N/A
4	268	Sabs Commercial	2/12/2024	Sabs Inspectorate Payment	5101.1	307	SABS is the only service supplier providing roadworthy certificates	Public Safety	N/A	N/A	N/A	N/A	N/A	N/A
5	276	Setplan (Pty)Ltd	2/15/2024	Request For Payment of Ovwio License Fees	254600	199	Setplan is the sole supplier for OVVIO software	Human Settlement	N/A	N/A	N/A	N/A	N/A	N/A
6	278	Saice	2/19/2024	ISDG Mentorship Programme Saice Associate Fee	1869.71	219	SAICE is the professional body, therefore it was impractical to follow SCM processes	Technical services	63,23	17,96	N/A	N/A	N/A	N/A
7	279	Engineering Council Of South Africa	2/19/2024	Application Fee For Professional Registration For Khanya Sifanele	4149.57	218	ECOSA is the professional body, therefore it was impractical to follow SCM processes	Technical services	100	N/A	N/A	N/A	N/A	N/A

ANNEXURES TO S52D REPORT Q3 OF 2023/24

NO	Order No	Supplier Name	Order Date	Description	Amount	Deviation No	Reason for Deviation	Department	Black Owned %	Women %	Gender M/F	Youth (Y/N)	Military	Disability
8	280	Government Printing Works	20240311	Notice No.1 Of 2024	6052.23	412	Government Printing Works is the sole supplier	Budget and treasury	100	100	F	Y	N	N
9	281	Sabs Standard	20240322	Sabs % Inspectorate	3045.23	312	SABS is the only service supplier providing roadworthy certificates	Public Safety	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	336619.11													

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE F: REGISTER OF IRREGULAR EXPENDITURE IDENTIFIED FOR THE 3RD QUARTER

KING SABATA DALINDYERU LOCAL MUNICIPALITY

No	Date of discover.	Date Reported to Accounting Officer	Transaction details			Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status							
			Date of Payment	Payment Number	Amount			Description of Incident	UI	DP	CC	TR	P	WO	General comments
1	July 2018	2024/02/29	2024/02/05	37339	3797184	Official	Irregular expenditure- Stedone	Yes	No	No	No	No	No	No	Submitted to AMPAC for investigation
2	July 2018	2024/02/29	2024/02/05	37394	386039	Official	Irregular expenditure- Stedone	Yes	No	No	No	No	No	No	Submitted to AMPAC for investigation
3	July 2018	2024/03/31	25/03/24	37517	1055658.74	Official	Irregular expenditure	Yes	No	No	No	No	No	No	Submitted to MPAC for investigation
4	July 2018	2024/03/31	25/03/24	37525	1928112.77	Official	Irregular expenditure- Stedone	Yes	No	No	No	No	No	No	Submitted to MPAC for investigation
TOTAL					R 7 166 994.51										

Abbreviations:

- UI: Irregular expenditure Under Investigation
- DP: Disciplinary process initiated against responsible person.
- CC: Criminal charges laid with SAPS
- TR: Transferred to receivables for recovery.
- P: Paid or in process of paying in instalments
- WO: Written-off by council as irrecoverable.

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE G: REGISTER OF AWARDS MADE THROUGH REQUEST FOR QUOTATIONS SYSTEM (31 000 -200 000)

ITEM	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	DISABILITY Y/N
1	Chic-chac business enterprise	2/6/2024	Paint for parks and stadium	191178.3	Community Services	100	0	N	N	N	N
2	ICT choice	2/23/2024	Procurement of 2 laptops and 1 monitor screen	79212	Budget and treasury	100	0	M	N	N	N
3	Chic-Chac Business Enterprise	3/14/2024	Supply And Delivery of Name Tags	38080	Corporate Services	100	0	N	N	N	N
TOTAL	308470.30										

ANNEXURE H: ANALYSIS OF PROCUREMENT PLAN, PERFORMANCE ASSESSMENT AND CONTRACT MANAGEMENT FOR THE QUARTER

DEPARTMENT	NO. OF REQUESTS SUBMITTED TO SCM	PENDING REQUESTS	CANCELLED REQUESTS	COMPLETED ORDERS	SPECIFICATION COMMITTEE	ON ADVERT	EVALUATION COMMITTEE	ADJUDICATION COMMITTEE
Executive Council	1	0	0	0	0	2	3	3
Technical Services	2	1	0	24	5	4	3	1
Public Safety	1	0	0	0	3	0	1	0
Corporate Services	0	0	0	0	1	1	0	3
Community Services	0	0	0	0	0	0	0	0
Budget and Treasury	4	0	0	0	4	4	9	5
Human Settlements	2	1	0	0	0	1	5	5
TOTAL	10	2	0	24	13	12	21	17

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE I: ANALYSIS OF PERFORMANCE ASSESSMENT REPORT FOR QUARTER

DEPARTMENTS	NO OF PROJECTS	NO OF INDIVIDUAL PROJECT	NO OF PERFORMANCE ASSESSEMENTS	NO OF NON-PERFORMING SERVICE PROVIDERS
Technical services department	25	100	36	01
Human settlements department	06	18	10	08
Corporate services department	09	34	01	00
Budget and treasury department	26	51	28	01
Rural Economic Development	04	05	00	00
Community services department	04	17	05	00
Public safety Department	03	05	03	00
Executive and council	01	03	03	00
TOTAL	78	233	86	10

ANNEXURE J: THE STATISTICAL REPORT ON CONTRACT MANAGEMENT FOR QUARTER

Department	Number of contracts	Number of awarded contracts	Number of contracts expired	Number of contracts with amendments (extensions/variations)	Terminations	Active contract for the period
BTO	24	05	03	00	00	26
Corporate Services	10	02	02	00	00	09
Human Settlements	05	01	00	00	00	06
Technical Services	23	01	00	00	00	25
Public Safety	02	01	00	01	00	04
Rural Economic Development	05	01	02	00	00	04
Community Services	03	01	00	00	00	04
Executive and council	01	00	00	00	00	01
TOTAL	73	12	07	01	00	78

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE K: STATICAL ANALYSIS

	Procurement threshold	Specific Goal	Beneficiaries in percentage
1.	Three procurements	Female	70%
		Male	48.65%
		Youth	19%
		Military Veterans	10%
		Disabled	0%
2.	7 days	Female	0%
		Male	33.33%
		Youth	0%
		Military Veterans	0%
		Disabled	0%
3.	Competitive Bidding	Female	66.66%
		Male	166.66%
		Youth	22.22%
		Military Veterans	0%
		Disabled	11%
4.	Deviations	Female	28.57%
		Male	14.29%
		Youth	14.29%
		Military Veterans	0%
		Disabled	0%

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE L: FRUITLESS AND WASTEFUL EXPENDITURE

No	Date of discovery	Date Reported to Accounting Officer	Transaction details			Description of Incident	Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status							
			Date of Payment	Payment Number	Amount				UI	DP	CC	TR	P	WO	General comments	
1.	2023/24	2023/24	-	-	15,418.43	ECDC	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
2.	2023/24	2023/24	-	-	4,095.00	ENATIS	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
3.	2023/24	2023/24	-	-	1,086 757.28	ESKOM	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
4.	2023/24	2023/24	-	-	30,992.88	O.R TAMBO D.M	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
5.	2023/24	2023/24	-	-	825,591.33	SARS	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
6.	2023/24	2023/24	-	-	100.09	TELKOM	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	n	Under investigation
	TOTAL..				R1,962,955.01											

Abbreviations:
 UI: Irregular expenditure Under Investigation
 DP: Disciplinary process initiated against responsible person
 CC: Criminal charges laid with SAPS
 TR: Transferred to receivables for recovery
 P: Paid or in process of paying in installments
 WO: Written-off by council as irrecoverable

ANNEXURES TO S52D REPORT Q3 OF 2023/24

ANNEXURE M: UNAUTHORISED EXPENDITURE

No unauthorised expenditure was incurred for the quarter.

ANNEXURE N: THIRD PARTY PAYMENTS

THIRD PARTY PAYMENTS			Jan-24		Feb-24		Mar-24	
ITEM	PAYMENT DUE DATES	AMOUNT	PAYMENTS DATES	AMOUNT	PAYMENTS DATES	AMOUNT	PAYMENTS DATES	
SARS	7th of the following month	8,001,778.17	07-Feb-24	8,256,826.04	07-Mar-24	8,033,930.42	05-Apr-24	
Pension	7th of the following month	7,389,327.98	06-Mar-24	7,421,826.20	07-Mar-24	7,409,972.83	not yet paid	
Medical aid	3rd of the following month	4,260,665.50	07-Feb-24	4,570,912.87	06-Mar-24	4,589,262.93	05-Apr-24	
Loans	1st of the following month	1,873,808.62	07-Feb-24	1,859,810.41	14-Mar-24	1,864,699.48	05-Apr-24	
Insurances	7th of the following month	2,133,051.69	07-Feb-24	2,116,626.63	08-Mar-24	2,125,630.14	05-Apr-24	
Unions and networks	7th of the following month	315,207.43	07-Feb-24	362,554.20	08-Mar-24	413,178.69	05-Apr-24	
Garnishes	7th of the following month	713,535.69	06-Feb-24	837,742.78	14-Mar-24	738,822.36	05-Apr-24	
Total		24,687,375.08		25,426,299.13		25,175,496.85		