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**QUARTERLY REPORT IN TERMS OF SECTION 52d OF  
THE MUNICIPAL FINANCE MANAGEMENT ACT FOR  
THE QUARTER ENDED 30 JUNE 2024**

# SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

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## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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 30 JUNE 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 FORTH QUARTER ENDED 30 JUNE 2024

PART ONE

3. OPERATING REVENUE

EC157 King Sabata Dalindyebo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	YTD Actual Q4	YearTD actual	YearTD budget	YTD variance		YTD variance %			
<b>Revenue</b>																
Exchange Revenue																
Service charges - Electricity		523,932	640,141	660,032	139,784	143,595	138,128	195,890	617,397	660,032	(42,635)	-6%	660,032			
Service charges - Waste management		53,284	68,241	67,046	60,406	1,269	1,982	1,528	65,184	67,046	(1,861)	-3%	67,046			
Sale of Goods and Rendering of Services		12,635	20,623	23,136	9,441	2,055	1,982	2,499	15,977	23,136	(7,159)	-31%	23,136			
Agency services		12,813	19,891	19,891	3,028	3,750	3,189	2,809	12,776	19,891	(7,115)	-36%	19,891			
Interest earned from Receivables		35,523	19,752	44,932	10,614	11,221	11,749	11,991	45,575	44,932	642	1%	44,932			
Interest from Current and Non Current Assets		4,305	1,380	5,027	1,305	1,162	1,241	1,365	5,073	5,027	45	1%	5,027			
Rental from Fixed Assets		21,994	20,669	28,337	5,819	5,733	5,683	5,898	23,132	28,337	(5,205)	-18%	28,337			
Licence and permits		523	479	601	139	138	253	188	718	601	116	19%	601			
Operational Revenue		4,387	21,256	19,444	203	248	4,379	1,228	6,058	19,444	(13,386)	-69%	19,444			
<b>Non-Exchange Revenue</b>																
Property rates		270,756	331,582	293,599	297,082	(2,894)	(3,079)	(1,600)	289,509	293,599	(4,089)	-1%	293,599			
Surcharges and Taxes		10,914	-	-	5,217	(999)	(1,138)	1,138	4,218	-	4,218	100%	-			
Fines, penalties and forfeits		5,347	46,705	47,305	1,020	1,426	1,486	1,301	5,234	47,305	(42,072)	-89%	47,305			
Licence and permits		784	2,743	1,648	365	242	232	317	1,156	1,648	(492)	-30%	1,648			
Transfers and subsidies - Operational		428,066	458,457	455,374	186,934	151,578	111,724	6,742	456,978	455,374	1,604	0%	455,374			
Interest		29,913	19,110	34,629	6,593	10,100	9,874	8,834	35,402	34,629	773	2%	34,629			
Gains on disposal of Assets		(6,777)	-	(9)	-	(9)	-	9	-	(9)	9	-100%	(9)			
Other Gains		23,535	-	17,987	-	-	-	17,987	17,987	17,987	(0)	0%	17,987			
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,431,932</b>	<b>1,671,030</b>	<b>1,718,980</b>	<b>727,949</b>	<b>328,614</b>	<b>287,686</b>	<b>258,125</b>	<b>1,602,374</b>	<b>1,718,980</b>	<b>(116,606)</b>	<b>-7%</b>	<b>1,718,980</b>			
Transfers and subsidies - capital		134,014	196,106	253,361	34,819	61,221	35,366	21,632	153,038	253,361	(100,324)	-40%	253,361			
<b>Total Revenue (including capital transfers and contributions)</b>		<b>1,565,945</b>	<b>1,867,136</b>	<b>1,972,341</b>	<b>762,767</b>	<b>389,835</b>	<b>323,052</b>	<b>279,757</b>	<b>1,755,411</b>	<b>1,972,341</b>	<b>(216,930)</b>	<b>-46%</b>	<b>1,972,341</b>			

### 3.1. COMMENTS ON MATERIAL VARIANCES

#### 3.1.1. Property Rates reflects a shortfall of four million (R4 million).

The total billed income for property rates and fire brigade amounts to two hundred and ninety-seven million and four hundred and fifty-two thousand (R297 452 168), an amount of two hundred and eighty-four million seven hundred and thirteen thousand (R284 713 679) has been collected representing 96% of total billed income. Of the two hundred and ninety-seven million (R297.4 million) billed an amount of seven million (R7 million) relates to fire brigade fees.

#### 3.1.2. Electricity Sales show a shortfall of forty-two million six hundred thousand (R42.6 million).

Other factors that 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 four hundred and eight million two hundred and fifteen thousand (R408 215 852) excluding prepaid electricity amounting to two hundred and nine million nine hundred thousand (R209.9 million), an amount of four hundred and nine million and four hundred and seventy thousand (R409 470 998) has been collected representing 100% 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 R617 million including prepaid sales while the electricity bulk purchases are sitting at R494 million, and this shows a profit of R123 million without taking into account the salaries, repairs and maintenance and other expenses relating to the electricity department.***

#### 3.1.3 Refuse removal shows a shortfall of one million and eight hundred thousand (R1.8 million).

Of the total billed income for refuse removal amounting to sixty-five million and one hundred and eighty-four thousand (R65 184 224), an amount of forty-four million two hundred and twenty-one thousand (R44 221 881) has been collected representing 68% of the total billed income.

#### 3.1.4 Rental from fixed assets shows a shortfall of five million two hundred thousand (R5.2 million).

Of the total billed income for rental amounting to twenty million nine hundred and sixty-five thousand (R20 965 584), an amount of seven million and eighty-six thousand (R7 086 963) has been collected representing 34% of total billed income.

#### 3.1.5. Fines, penalties, and forfeits reflect a shortfall of forty-two million (R42 million).

Attempts should be made to improve collection including implementation of the traffic fines management by TRUVERO more especially now with the Ticket bus being fully operational.

#### 3.1.7 Agency fees show a shortfall of seven million one hundred thousand (R7.1 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.

#### 3.1.8. Operational revenue shows a shortfall of thirteen million three hundred thousand (R13.3 million).

There is under collection on disconnections fees and sale of meter boxes.

#### 3.1.9 Grants and subsidies:

##### 3.1.9.1. Operational grants show an overperformance of one million six hundred thousand (R1.6 million).

This is due to the following:

- EPWP grants has been overspent and a journal to be made to limit the expenditure to the transferred amount by Treasury and the departments to do virements to the casual labour votes.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE
Grant Income - SETA	578,817	1,122,022	543,205
VAT component: Operational Grants	-	82,715	82,715
Grant - Prov: Equitable Share	434,856,000	433,679,000	- 1,177,000
Grant - State: Financial Manag	2,850,000	2,755,436	- 94,564
Grant Inc H/S Graduates	-	91,118	91,118
Grant income- Electricity demand side management	1,000,000	1,172,273	172,273
Grant income Library	1,750,000	-	- 1,750,000
Grant Income - Expanded Public Works (EPWP)	4,001,030	7,737,779	3,736,749
Grant Income - Infrastructure	5,420,000	5,790,091	370,091
Grant - Prov: MIG	4,818,100	4,630,375	- 187,725
Neighbourhood Grant Income	100,000	-	- 100,000
	<b>455,373,947</b>	<b>457,060,809</b>	<b>1,686,862</b>

3.1.9.2. Capital Grants show an underperformance of one hundred million three hundred thousand (R100.3 million) exclusive of VAT.

- ❖ Material underperformance is noted on the following grants.
  - Human Settlement grants whereby it was budgeted and during the year this was changed to value created. Also, the change in the accounting treatment during the audit from Grant Revenue to Principal Liability for rural housing projects which no longer appear under capital grant income.
  - Disaster response grant which was received late in the financial year and a rollover application for it to be made.

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

3.1. CONSOLIDATED RECEIPTS VERSUS BILLING REPORT

CONSOLIDATED RECEIPTS VERSUS BILLING 30 JUNE 2024									
	2021/22 Financial Year			2022/23 Financial Year			2023/24 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	34,438,545	58,011,684	634,599,459
May	29,402,050	52,697,051	592,996,515	36,551,387	61,957,176	644,342,277	32,469,479	63,813,664	698,413,123
June	24,166,767	37,003,295	629,999,810	39,294,064	64,714,891	709,057,168	68,816,703	47,080,398	745,493,520
	<b>677,581,704</b>	<b>629,999,810</b>	-	<b>722,111,147</b>	<b>709,057,168</b>	-	<b>791,817,829</b>	<b>745,493,520</b>	-
YTD comparison		93%			98%			94%	

❖ It has been noted that overall revenue collection(receipts) for the month has decreased by 26%, however individually decreased except for electricity as follows.

- ✓ Property rates decreased by R2.1 million (13.3%) compared to previous month.
  - ✓ Refuse removal collection increased by R0.83 million (28.7%) compared to previous month.
  - ✓ Electricity sales excluding prepaid electricity decreased by R15.1 million (34.2%) compared to previous month.
  - ✓ Rentals decreased by R252 300 (39.3%) compared to previous month.
- ❖ Comparably year on year there has been a decrease of four percent on consolidated receipts vs billing.

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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	376,470	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	(169,453)	21,859,543	254,944,986
May	(598,425)	13,056,849	263,627,483	1,085,601	19,457,558	254,025,580	(1,863,290)	15,948,135	270,893,121
June	(6,025,839)	13,721,376	277,348,860	(191,332)	12,852,118	266,877,698	432,251	13,820,558	284,713,679
<b>YTD comparison</b>	<b>284,585,099</b>	<b>277,348,860</b>	<b>-</b>	<b>298,236,204</b>	<b>266,877,698</b>	<b>-</b>	<b>297,452,168</b>	<b>284,713,679</b>	<b>-</b>

97%

89%

96%

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	495,914	4,386,145	37,592,410
May	920,297	2,728,508	28,664,914	750,798	3,485,567	35,702,859	507,866	2,898,250	40,490,660
June	994,612	2,697,081	31,361,994	771,621	2,991,250	38,694,108	1,176,716	3,731,221	44,221,881
<b>YTD comparison</b>	<b>58,932,821</b>	<b>31,361,994</b>	<b>-</b>	<b>55,380,372</b>	<b>38,694,108</b>	<b>-</b>	<b>65,184,224</b>	<b>44,221,881</b>	<b>-</b>

53%

70%

68%



SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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	32,286,902	30,876,807	336,004,470
May	45,750,546	36,228,833	294,523,999	33,014,610	38,501,544	346,890,815	31,937,346	44,326,584	380,331,054
June	27,772,617	19,442,626	313,966,625	36,556,760	48,260,182	395,150,997	65,500,137	29,139,944	409,470,998
<b>YTD comparison</b>	<b>306,247,523</b>	<b>313,966,625</b>		<b>346,457,132</b>	<b>395,150,997</b>		<b>408,215,852</b>	<b>409,470,998</b>	<b>100%</b>

Prepaid electricity sales amounted R209.9 million at the end of the fourth 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	1,825,182	889,190	6,057,593
May	2,471,925	682,861	6,180,118	1,700,378	512,506	7,723,024	1,887,557	640,695	6,698,288
June	1,794,774	1,142,212	7,322,330	2,157,016	611,341	8,334,364	1,707,599	388,675	7,086,963
<b>YTD comparison</b>	<b>17,438,968</b>	<b>7,322,330</b>		<b>22,037,438</b>	<b>8,334,364</b>		<b>20,965,584</b>	<b>7,086,963</b>	<b>34%</b>

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

3.3. OPERATING EXPENDITURE REPORT

Description	Ref	Budget Year 2023/24																			
		2022/23																			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	YTD variance	Full Year Forecast										
<b>Expenditure By Type</b>																					
Employee related costs		555,487	570,608	588,657	55,585	594,561	590,192	4,369	1%												590,192
Remuneration of councillors		29,657	35,149	32,496	2,573	31,635	32,479	(844)	-3%												32,479
Bulk purchases - electricity		398,822	479,989	479,989	62,729	494,974	479,989	14,985													479,989
Inventory consumed		28,467	29,161	36,509	6,279	30,408	36,059	(5,650)													36,059
Debt impairment		-	21,153	90,551	-	-	94,474	(94,474)	-100%												94,474
Depreciation and amortisation		262,144	157,347	266,976	21,477	266,834	266,976	(142)	0%												266,976
Interest		13,584	16,000	881	2,072	17,831	881	16,950	1925%												881
Contracted services		121,660	121,709	149,932	28,608	147,918	150,434	(2,515)	-2%												150,434
Transfers and subsidies		32,619	-	-	-	-	-	-	-												-
Irrecoverable debts written off		27,361	-	3,923	51	3,974	3,933	41													3,933
Operational costs		157,077	154,079	164,674	35,805	164,480	163,094	1,386	1%												163,094
Losses on Disposal of Assets																					
Other Losses		503	-	1,208	-	(1,012)	1,208	(2,220)													1,208
<b>Total Expenditure</b>		<b>1,627,381</b>	<b>1,585,196</b>	<b>1,815,796</b>	<b>215,179</b>	<b>1,751,605</b>	<b>1,819,719</b>	<b>(68,114)</b>	<b>-4%</b>												<b>1,819,719</b>

## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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 four million three hundred thousand (R4.3 million), and savings of eight hundred and forty-four thousand (R0.84 million) respectively. For a detailed report refer to S66 report below.
- 3.4.2 Bulk purchases reflect overspending of fourteen million nine hundred thousand (R14.9 million).
- 3.4.3 Debt impairment shows a savings of ninety-four million four hundred thousand (R94.4 million). The journal for debt impairment to be passed during the preparation of annual financial statements.
- 3.4.4 Contracted services reflect savings of two million five hundred thousand (R2.5 million).
- 3.4.5 Operational expenditure overspending of one million three hundred thousand (R1.3 million).
- 3.4.6 Inventory consumed reflects savings of five million six hundred thousand (R5.6 million).
- 3.4.7 Interest paid reflects overspending of sixteen million nine hundred thousand (R16.9 million). This is due to low collection in outstanding debts which are currently sitting above one billion.
- 3.4.8 The above expenditures are not complete as there are some accruals that are still being processed in the financial system.

# SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

## 3.5. CAPITAL EXPENDITURE

EC157 King Sabata Dalindyebo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		2,149	7,971	6,741	1,288	6,394	6,741	(346)	-5%	6,741
Executive and council		-	1,200	-	-	-	-	-	-	-
Finance and administration		2,149	6,741	6,741	1,258	6,364	6,741	(376)	-6%	6,741
Internal audit		-	30	-	30	30	-	30	#DIV/0!	-
<i>Community and public safety</i>		49,629	75,761	68,743	1,081	25,724	68,743	(43,019)	-63%	68,743
Community and social services		-	311	88	-	76	88	(11)	-13%	88
Sport and recreation		-	1,000	355	-	201	355	(154)	-43%	355
Public safety		-	6,450	300	260	260	300	(40)	-13%	300
Housing		49,629	68,000	68,000	821	25,186	68,000	(42,814)	-63%	68,000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		86,917	129,694	179,257	15,118	134,400	179,257	(44,857)	-25%	179,257
Planning and development		7,512	5,217	13,066	1,850	11,200	13,066	(1,866)	-14%	13,066
Road transport		79,405	124,478	166,192	13,269	123,200	166,192	(42,992)	-26%	166,192
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		7,017	9,000	11,690	1,282	8,531	11,690	(3,159)	-27%	11,690
Energy sources		7,017	5,000	8,032	-	6,021	8,032	(2,012)	-25%	8,032
Waste management		-	4,000	3,657	1,282	2,510	3,657	(1,148)	-31%	3,657
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>145,712</b>	<b>222,426</b>	<b>266,431</b>	<b>18,769</b>	<b>175,049</b>	<b>266,431</b>	<b>(91,382)</b>	<b>-34%</b>	<b>266,431</b>
<b>Funded by:</b>										
National Government		57,373	98,106	137,119	12,471	97,613	137,119	(39,506)	-29%	137,119
Provincial Government		80,462	98,000	98,000	1,483	52,143	98,000	(45,857)	-47%	98,000
District Municipality		3,978	-	8,032	-	3,675	8,032	(4,358)	-54%	8,032
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		1,490	-	10,210	1,850	8,419	10,210	(1,791)	-18%	10,210
Transfers recognised - capital		143,303	196,106	253,361	15,803	161,850	253,361	(91,512)	-36%	253,361
<b>Borrowing</b>	<b>6</b>									
Internally generated funds		2,149	26,071	12,548	2,943	12,809	12,548	261	2%	12,548
<b>Total Capital Funding</b>		<b>145,452</b>	<b>222,176</b>	<b>265,910</b>	<b>18,746</b>	<b>174,659</b>	<b>265,910</b>	<b>(91,250)</b>	<b>-34%</b>	<b>265,910</b>

### COMMENTS ON CAPITAL SPENDING

- ❖ **MIG Projects** have been fully spent.
- ❖ **Human Settlement Projects-** The spending reflects under-performance on annual budget at the end of the year due to slow progress on the implementation of Maydern Farm project and the change to value creation for the project.

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

**4. DEPARTMENTAL REVENUE AND EXPENDITURE REPORT**

**4.1. Executive and Council**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 11 - Executive &amp; Council</b>				
<b>Revenue</b>				
Rent of Facilities and Equipment	63,645	68,470	4,825	8%
Fines	103,832	56,528	- 47,304	-46%
Licenses and Permits	2,190,267	1,055,755	- 1,134,512	-52%
Other Revenue	32,930	6,571	- 26,359	-80%
<b>Total Revenue</b>	<b>2,390,674</b>	<b>1,187,324</b>	<b>- 1,203,350</b>	<b>-50%</b>
<b>Expenditure</b>				
Employee Related Costs	65,249,056	65,951,557	- 702,501	-1%
Remuneration Of Councillors	32,479,284	31,635,137	844,147	3%
General Expenses - Other	48,808,562	40,142,966	8,665,596	18%
<b>Total Expenditure</b>	<b>146,536,902</b>	<b>137,729,660</b>	<b>8,807,242</b>	<b>6%</b>
<b>Net surplus/(deficit)</b>	<b>- 144,146,228</b>	<b>- 136,542,336</b>	<b>7,603,892</b>	<b>-5%</b>

**4.2. Corporate Services**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 12 - Corporate Services</b>				
<b>Revenue</b>				
Rent of Facilities and Equipment	848,230	632,024	- 216,206	-25%
Grants & Subsidies Received - Operating	578,817	1,122,022	543,205	94%
Other Revenue	-	404,050	404,050	100%
<b>Total Revenue</b>	<b>1,427,047</b>	<b>2,158,096</b>	<b>731,049</b>	<b>51%</b>
<b>Expenditure</b>				
Employee Related Costs	52,199,820	52,824,430	- 624,610	-1%
General Expenses - Other	20,282,766	17,159,632	3,123,134	15%
Depreciation - Property, Plant & Equip	588,675	1,869,469	- 1,280,794	-218%
<b>Total Expenditure</b>	<b>73,071,261</b>	<b>71,853,531</b>	<b>1,217,730</b>	<b>2%</b>
<b>Net surplus/(deficit)</b>	<b>- 71,644,214</b>	<b>- 69,695,435</b>	<b>- 486,681</b>	<b>1%</b>

## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

### 4.3. Finance and Asset Management

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 13 - Finance &amp; Asset Management</b>				
<b>Revenue</b>				
Property Rates	303,138,729	298,375,429	- 4,763,300	-2%
Rent of Facilities and Equipment	24,741,768	19,978,081	- 4,763,687	-19%
Interest Earned - External Investments	5,027,385	5,072,708	45,323	1%
Interest Earned - Outstanding Debtors	79,561,036	80,976,316	1,415,280	2%
Grants & Subsidies Received - Operating	437,706,000	436,517,150	- 1,188,850	0%
Grants & Subsidies Received - Capital	-	4,824,840	4,824,840	100%
Other Revenue	2,149,591	5,651,230	3,501,639	163%
Gains \Losses on Disposal Of Property, P	9,371	-	- 9,371	-100%
Fair Value Adjustment	17,987,497	17,987,496	- 1	0%
<b>Total Revenue</b>	<b>870,321,377</b>	<b>869,383,250</b>	<b>- 938,127</b>	<b>0%</b>
<b>Expenditure</b>				
Employee Related Costs	63,969,479	63,961,428	8,051	0%
General Expenses - Contracted Services	8,843,939	8,843,454	485	0%
General Expenses - Grants & Subsidies Pa	164,084	- 164,084	328,168	200%
General Expenses - Other	78,965,668	102,848,111	- 23,882,443	-30%
General Expenses: Grants & Subs - Operat	2,368,009	2,035,304	332,705	14%
Repairs & Maintenance - Municipal Assets	9,999,252	13,079,874	- 3,080,622	-31%
Depreciation - Property, Plant & Equip	55,122,333	42,298,650	12,823,683	23%
Impairment Gain\Lost	90,550,954	-	90,550,954	100%
Interest Expense - External Borrowings	880,668	629,034	251,634	29%
Contributions To / From Provisions & Res	3,932,817	3,974,198	- 41,381	-1%
<b>Total Expenditure</b>	<b>314,797,203</b>	<b>237,505,969</b>	<b>77,291,234</b>	<b>25%</b>
<b>Net surplus/(deficit)</b>	<b>555,524,174</b>	<b>631,877,281</b>	<b>- 76,353,107</b>	<b>-14%</b>

### 4.4. Planning, Social and Economic Development

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 15 - Human Settlement</b>				
<b>Revenue</b>				
Service Charges	187,800	489,453	301,653	161%
Fines	150,000	-	- 150,000	-100%
Grants & Subsidies Received - Operating	-	91,118	91,118	100%
Grants & Subsidies Received - Capital	68,000,000	23,294,838	- 44,705,162	-66%
Other Revenue	4,389,861	5,359,633	969,772	22%
<b>Total Revenue</b>	<b>72,727,661</b>	<b>29,235,042</b>	<b>- 43,492,619</b>	<b>-60%</b>
<b>Expenditure</b>				
Employee Related Costs	24,560,172	24,888,048	- 327,876	-1%
General Expenses - Other	5,580,694	2,514,763	3,065,931	55%
General Expenses: Grants & Subs - Operat	-	251,485	- 251,485	-100%
<b>Total Expenditure</b>	<b>30,140,866</b>	<b>27,654,296</b>	<b>2,486,570</b>	<b>8%</b>
<b>Net surplus/(deficit)</b>	<b>42,586,795</b>	<b>1,580,746</b>	<b>41,006,049</b>	<b>96%</b>

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

4.5. Human Settlement

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 15 - Human Settlement</b>				
<b>Revenue</b>				
Service Charges	187,800	489,453	301,653	161%
Fines	150,000	-	- 150,000	-100%
Grants & Subsidies Received - Operating	-	91,118	91,118	100%
Grants & Subsidies Received - Capital	68,000,000	23,294,838	- 44,705,162	-66%
Other Revenue	4,389,861	5,359,633	969,772	22%
<b>Total Revenue</b>	<b>72,727,661</b>	<b>29,235,042</b>	<b>- 43,492,619</b>	<b>-60%</b>
<b>Expenditure</b>				
Employee Related Costs	24,560,172	24,888,048	- 327,876	-1%
General Expenses - Other	5,580,694	2,514,763	3,065,931	55%
General Expenses: Grants & Subs - Operat	-	251,485	- 251,485	-100%
<b>Total Expenditure</b>	<b>30,140,866</b>	<b>27,654,296</b>	<b>2,486,570</b>	<b>8%</b>
<b>Net surplus/(deficit)</b>	<b>42,586,795</b>	<b>1,580,746</b>	<b>41,006,049</b>	<b>96%</b>

4.6. Community Services

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 16 - Community Services</b>				
<b>Revenue</b>				
Service Charges	66,975,869	56,863,341	- 10,112,528	-15%
Rent of Facilities and Equipment	2,393,245	2,361,979	- 31,266	-1%
Fines	450,000	-	- 450,000	-100%
Grants & Subsidies Received - Operating	4,453,350	3,816,214	- 637,136	-14%
Other Revenue	21,200	-	- 21,200	-100%
<b>Total Revenue</b>	<b>74,293,664</b>	<b>63,041,534</b>	<b>- 11,252,130</b>	<b>-15%</b>
<b>Expenditure</b>				
Employee Related Costs	103,527,457	103,620,643	- 93,186	0%
General Expenses - Contracted Services	295,000	198,000	97,000	33%
General Expenses - Other	24,589,526	20,254,663	4,334,863	18%
General Expenses: Grants & Subs - Operat	2,925,726	3,737,653	- 811,927	-28%
Repairs & Maintenance - Municipal Assets	106,788	19,780	87,008	81%
Depreciation - Property, Plant & Equip	15,270,309	23,657,846	- 8,387,537	-55%
<b>Total Expenditure</b>	<b>146,714,806</b>	<b>151,488,585</b>	<b>- 4,773,779</b>	<b>-3%</b>
<b>Net surplus/(deficit)</b>	<b>- 72,421,142</b>	<b>- 88,447,051</b>	<b>16,025,909</b>	<b>-22%</b>

The total budgeted year to date expenditure has been exceeded due to depreciation, operational grants and employee related costs.

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

**4.7. Public Safety**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 17 - Public Safety</b>				
<b>Revenue</b>				
Service Charges	12,903,692	7,975,120	- 4,928,572	-38%
Fines	42,000,000	3,334,118	- 38,665,882	-92%
Licenses and Permits	18,158,416	12,211,203	- 5,947,213	-33%
Grants & Subsidies Received - Operating	652,000	-	- 652,000	-100%
Other Revenue	430,119	373,822	- 56,297	-13%
<b>Total Revenue</b>	<b>74,144,227</b>	<b>23,894,263</b>	<b>- 50,249,964</b>	<b>-68%</b>
<b>Expenditure</b>				
Employee Related Costs	151,960,255	152,768,906	- 808,651	-1%
General Expenses - Contracted Services	16,802,547	18,934,495	- 2,131,948	-13%
General Expenses - Other	7,067,022	5,569,630	1,497,392	21%
General Expenses: Grants & Subs - Operat	429,624	424,116	5,508	1%
Repairs & Maintenance - Municipal Assets	133,292	101,688	31,604	24%
<b>Total Expenditure</b>	<b>176,392,740</b>	<b>177,798,835</b>	<b>- 1,406,095</b>	<b>-1%</b>
<b>Net surplus/(deficit)</b>	<b>- 102,248,513</b>	<b>- 153,904,572</b>	<b>51,656,059</b>	<b>-51%</b>

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

**4.8. Infrastructure**

DESCRIPTION	ANNUAL BUDGET	YTD AMOUNT	VARIANCE	VAR %
<b>AREA: 18 - Infrastructure</b>				
<b>Revenue</b>				
Service Charges	668,188,447	620,528,499	- 47,659,948	-7%
Fines	-	63,765	63,765	100%
Grants & Subsidies Received - Operating	11,983,780	15,514,304	3,530,524	29%
Grants & Subsidies Received - Capital	167,118,900	123,798,103	- 43,320,797	-26%
Other Revenue	35,424,148	4,165,200	- 31,258,948	-88%
<b>Total Revenue</b>	<b>882,715,275</b>	<b>764,069,871</b>	<b>- 118,645,404</b>	<b>-13%</b>
<b>Expenditure</b>				
Employee Related Costs	102,826,275	102,864,854	- 38,579	0%
General Expenses - Bulk Purchases	479,989,276	494,974,097	- 14,984,821	-3%
General Expenses - Other	22,941,764	15,890,882	7,050,882	31%
General Expenses: Grants & Subs - Operat	7,213,997	10,651,635	- 3,437,638	-48%
Repairs & Maintenance - Municipal Assets	113,684,704	113,477,670	207,034	0%
Depreciation - Property, Plant & Equip	195,994,752	199,008,315	- 3,013,563	-2%
<b>Total Expenditure</b>	<b>922,650,768</b>	<b>936,867,453</b>	<b>- 14,216,685</b>	<b>-2%</b>
<b>Net surplus/(deficit)</b>	<b>- 39,935,493</b>	<b>- 172,797,582</b>	<b>132,862,089</b>	<b>-333%</b>

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



SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

**PART TWO: FINANCIAL POSITION**

**5. DEBTORS AGE ANALYSIS**

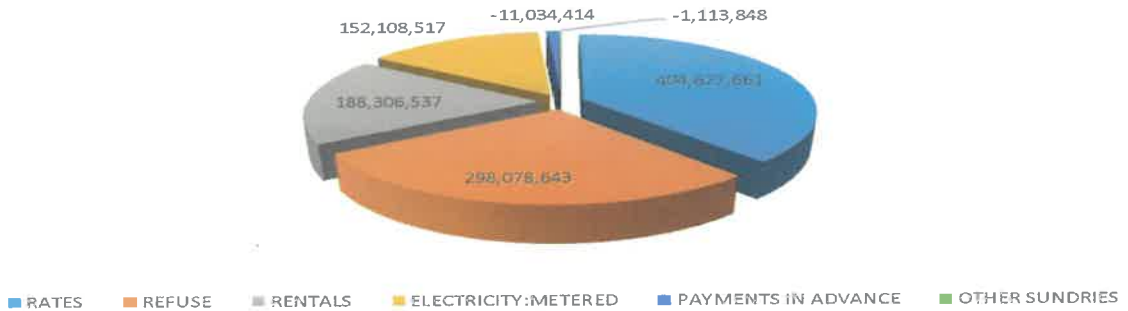
**5.1. Debtors age analysis for third quarter of 2023/24**

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	<b>450,881,222</b>
Refuse	4,568,060	3,148,816	2,940,625	3,062,498	203,113,544	87,051,438	<b>303,884,982</b>
Rentals	1,750,809	706,176	1,418,217	1,414,561	106,640,655	70,147,972	<b>182,078,389</b>
Electricity: Metered	37,531,002	11,008,529	8,205,592	7,409,015	37,429,910	9,401,653	<b>110,985,701</b>
Other sundries	-	1,098	-	-	2,198,246	-	<b>2,199,344</b>
	<b>56,777,205</b>	<b>22,020,683</b>	<b>18,251,160</b>	<b>17,257,401</b>	<b>650,850,910</b>	<b>284,872,280</b>	<b>1,050,029,638</b>

**5.2. Debtors age analysis for the fourth quarter of 2023/24 amounted to one billion thirty million nine hundred and seventy-three thousand (R1 030 973 095).**

Balance Type	CURRENT	30 Days	60 Days	90 Days	120 Days +	CREDITS	PENALTIES	TOTAL
RATES	13,257,966	6,954,884	5,978,867	5,105,105	272,683,706	-	22,274,628	404,627,661
REFUSE	5,075,786	3,099,246	3,101,491	2,843,512	199,148,316	-	2,103,812	298,078,643
RENTALS	1,890,062	1,529,449	1,648,838	1,952,901	108,317,364	-	375,465	188,306,537
ELECTRICITY:METERED	42,239,344	50,850,830	12,674,323	12,427,893	28,077,904	-	4,358,013	152,108,517
PAYMENTS IN ADVANCE	-	-	-	-	51,304	-	11,085,718	-11,034,414
OTHER SUNDRIES	784,879	544,861	-	-	1,032,530	-	3,476,118	-1,113,848
	<b>63,248,036</b>	<b>62,979,271</b>	<b>23,403,519</b>	<b>22,329,411</b>	<b>609,311,124</b>	<b>-</b>	<b>43,673,754</b>	<b>1,030,973,095</b>

**Debtors Age Analysis at end June 2024**



**Debtors by category**

Percentage per Category of Debtors						
Classification	Current	30-90 days	120+ days	Penalties	Total	Percentage
Consumers	10,764,922	21,393,642	400,194,283	213,268,479	645,621,326	63%
Government	22,607,277	67,902,229	78,177,162	31,972,337	200,659,005	19%
Industrial/Commercial	29,875,837	19,416,330	87,130,215	48,134,673	184,557,055	18%
<b>Grand Total</b>	<b>63,248,036</b>	<b>108,712,201</b>	<b>565,501,661</b>	<b>293,375,489</b>	<b>1,030,837,386</b>	<b>100%</b>

**5.3. COUNCILLORS PROPERTY RATES DEBTS**

Councillors Rates Debt as at 30 June 2024									
Account Name	Current	30 Days	60 Days	90 Days	120 Days +	Amount owing	stop order	Payment	Comments
CYNTHIA N MAKUBALO	806	842	-	-	-	1,647		4,300	Paid
NOMBULELO SIBEKO	838	-	-	-	-	838	1,300		Stop order
						<b>2,485</b>	<b>1,300</b>	<b>4,300</b>	

The municipality is currently following the debts up and communication was sent to each councillor owing.

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

5.4. COUNCILLORS OVERPAYMENT

5.4.1. 2021 FINANCIAL YEAR COUNCILLORS' OVERPAYMENT

Some of below Councilors have been handed over for debt collection, as they don't have houses in urban area, credit control processes have completed as 14 days notices have been sent and there was no response.

Account Name	Original Amount Owed	Total Repayment	Amount Owed as at 30 June 2024	Credit control actions
Mrs Unathi Malghas	17,415	17,415	0	Signed arrangement for R1500
Mr Andile Ndzenzde	22,774	3,017	19,757	sheriff unable to find address
Mr Monwabisi Malotana	24,176	24,176	0	Fully paid
Mr Zipathe Kuntu	21,993	21,993	0	Fully paid
Mr Masizakhe Qotyana	19,740	3,017	16,723	Preparations of documents for default Judgement
Mr Toyi Bhova	19,985	11,297	8,688	Final demand
Ms Zisanda Mtsofo	21,065	14,816	6,249	Cannot proceed with summons without address
Ms Thandi Mcimbi	23,225	3,017	20,208	Preparations of documents for default Judgement
Mr Lihle Zuma	18,177	3,017	15,159	Preparations of documents for default Judgement
Mpenduleni Manzolwandle	23,219	3,017	20,202	Preparations of documents for default Judgement
Ms Abongile Babile	23,413	3,017	20,396	Final demand
Mr Booi Malghas	23,219	23,219	0	Property Rates account with credit bal. used to settle overpayment account
Mr Nkosinathi Diblokwe	22,618	3,017	19,601	Awaiting sheriffs return of service
Mr Thulani Mingoma	21,163	3,017	18,146	Return of Non service of summons
Ms Nomshato Ngwazi	21,590	3,017	18,573	Preparations of documents for default Judgement
Ms Nozuko Mkontwana	22,774	3,017	19,757	Preparations of documents for default Judgement
Mr Zweetthu Ntliziyombi	22,121	3,017	19,104	Preparations of documents for default Judgement
Mr Bongani Bikani	22,040	3,017	19,023	Preparations of documents for default Judgement
Mr Xolani Mbongwana	21,128	3,017	18,111	sheriff unable to find address
Mr Oso Khotso	20,787	3,017	17,770	Awaiting sheriffs return of service
Mr Mphiwe Mrwebi	21,118	3,017	18,101	Preparations of documents for default Judgement
Ms Nandipha Ngalo	22,013	21,015	999	Withdrawn from legal due to low balance
Mr Sabelo Jadiso	28,614	3,873	24,740	Preparations of documents for default Judgement
Mr Lulama Tshiseka	21,638	3,017	18,620	Physical address obtained for further legal action
Ms Notyatyambo Gcingca	40,847	40,847	-	Fully paid
Ms Nonkoliso Ngqongwa	22,124	22,125	1	Fully paid
Mr Zanemvula Gusana	22,774	3,017	19,757	Return of Non service of summons
Mr Livingstone Mkhonto	22,770	22,477	294	Salary deduction
Mr Mzukisi Nyoka	43,502	7,261	36,241	Awaiting sheriffs return of service
Ms Nompumetele Nyangani	23,732	3,873	19,858	Preparations of documents for default Judgement
Ms Nolita Pali	20,765	4,217	16,548	Preparations of documents for default Judgement

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

Account Name	Original Amount Owed	Total Repayment	Amount Owed as at 30 June 2024	Credit control actions
Mr Bonisile Bara	23,003	3,017	19,985	Preparations of documents for default judgement
Ms Nompumelelo Gcinindawo	22,102	3,017	19,084	Preparations of documents for default judgement
Mr Mtefeli Mkhotele	20,311	3,017	17,294	Received notice of fillinf and defendants plea
Mr Tshepo Machaea	43,350	6,524	36,826	Preparations of documents for default judgement
Mr Mmeli Menzelwa	22,674	23,017	343	Fully paid
Mr Dumani Zozo	20,743	12,817	7,926	Received issued summons
Councillor Fukula	21,163	3,017	18,146	Unblocked ,turned out the address found is for Zion Church and not for Mr Fukula
Councillor Mtwa	16,102	3,017	13,085	Deceased
Councillor Voko	19,624	3,017	16,607	Blocked.
Councillor Mapekula	44,881	44,881	-	These Councillors paid immediately
Councillor Maqoko	41,943	41,943	-	These Councillors paid immediately
Councillor Liwani	20,004	20,004	-	These Councillors paid immediately
Councillor Mtirara	40,676	40,676	-	These Councillors paid immediately
Councillor Ntлонze	44,234	44,234	-	These Councillors paid immediately
Councillor Sobahle	26,384	26,384	-	These Councillors paid immediately
Councillor Lusu	24,495	24,495	-	These Councillors paid immediately
<b>Totals</b>	<b>1,174,215</b>	<b>592,982</b>	<b>581,232</b>	
<b>Summary</b>				
<b>Original amount Owed</b>			<b>1,174,215</b>	
<b>Payments to date</b>			<b>592,982</b>	
<b>Balance outstanding</b>			<b>581,232</b>	

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

5.5. 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 30 June 2024							
Account Number	Account Name	Amount owing	Stop order	Payment	Payment date	Comment	
281148	Malindi Nontando	7.51	450		09/07/2024	Current	
97414	Siyabulela Mfobo	17.82	1,500		09/07/2024	Current	
280472	Silwana Saliswa Akhona	73.57	306		09/07/2024	Current	
68771	Mazwi V N	97.85				Current	
280748	Nombali Zandile	115.16	400		09/07/2024	Current	
281370	Mavis Thozama / B Canga	192.42	360		09/07/2024	Current	
280684	Nonyameko P Sifumba	214.03	400		09/07/2024	Current	
279888	Skenjana Busisiwe	308.34				Current	
276902	Sokanyile Malizole&Koleka	149,697.90				Inspection done-property DEMOLISHED	
280813	Lufele Mzuuukile	45,603.45				Inspection done-property disconnected and still blocked	
280969	Madyibi Lwazi	51,873.83				Inspection done-property disconnected and still blocked	
254210	Maneli N A	110,596.66				Inspection done-property disconnected and still blocked	
6000349	X Siteto	43,467.32				Mqanduli-cannot book nor disconnect	
6000318	M Ndayi	44,974.12				Mqanduli-cannot book nor disconnect	
6000225	V Tomsana	37,312.68				Mqanduli-cannot book nor disconnect	
6000555	S Bozo	45,720.18				Mqanduli-cannot book nor disconnect	
276511	Bayi Vatiswa	33,271.41				Mqanduli-cannot book nor disconnect	
6000540	K Ngonyama	72,533.20				Mqanduli-cannot book nor disconnect	
282243	Fundelwa Flora Mqali	1,725.82				notice issued (sms)-to block	
276245	Adonis Amanda Patience	2,598.88				notice issued (sms)-to block	
276327	Nolwazi Rittah Mdlekeza	2,342.10				notice issued (sms)-to block	

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

Staff Debt as at 30 June 2024						
Account Number	Account Name	Amount owing	Stop order	Payment	Payment date	Comment
275679	Ntsikelelo Samuel Nani	2,398.97				notice issued(sms)-to block
125034	Mkwali Lizwe Agrinette	3,607.65				notice issued(sms)-to block
278454	Ntokozy Cynthia Zwane	3,164.70				notice issued(sms)-to block
195069	Andile L & Christelle L Ndaba	3,857.55				Notice(sms)issued.
280093	Nombuyiselo Pw Meth	600.28		601	25/06/2024	Paid
52756	Vuyolwenkosi G Marareni	843.10		700	16/06/2024	Paid
216483	Ndzo R	1,339.12		1,340	28/07/2024	Paid
86178	Mbuyiseli Alven /S Mandla	13,931.67		2,000	27/06/2024	Paid
278282	Zolar/Gloria Neliswa Saliwa	3,767.32		2,000	26/06/2024	Paid
7522897	Luwaca N K	1,648.28		1,635	25/07/2024	Paid
131712	Pokwana N M	2,645.11				signed a stop order
276758	Nqeketo Nobatatu	313.95	500		09/07/2024	Stop Order
279130	Lutango Noluvo	7,806.52	1,500		09/07/2024	Stop Order
275613	Mange Welekazi Patricia	1,096.09	350		09/07/2024	Stop Order
276805	Matanzima Cawekazi	5,022.20	1,000		09/07/2024	Stop Order
277553	Arosi Sithembiso	1,543.85	1,000		09/07/2024	Stop Order
81068	Nceko N P	2,273.43	600		06/07/2024	Stop Order
37795	Mr&Mrs Thanduxolo H& Thulis Ntondini	705.60	700		09/07/2024	Stop Order
40245	Momoza Tt &Nw	1,317.79	1,000		09/07/2024	Stop Order
275575	Vakele Lizwi	28,041.92	1,900		09/07/2024	Stop Order
7561677	Ngcezu B	17,479.64	578		07/09/2024	Stop Order
280015	Noluthando Kate Tafeni	2,438.95	200		09/07/2024	Stop Order
155168	Sokanyile Malizole J & N	1,811.97				To issue notice
277120	Boyce Litha Yongama	825.00				To issue notice
126460	Vaphi N B	2,055.26				To issue notice
107763	Mr & Mrs Tabo T & Noluthando Manamathela	2,772.01				To issue notice
		<b>756,052.18</b>	<b>12,744</b>	<b>8,276</b>		

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

5.6. 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 - JUNE 2024						
ACCOUNT NO.	NAME	ADDRESS	OFFER TO PURCHASE	AMOUNT PAID	VOTE:133208612755	BALANCE
7561752	E.B. BUSS (Deceased)	16 DELVILLE ROAD	125,000.00	-95334.87		29,665.13
7526531	D.T. DYANTYI (Deceased)	21 HEMMING STREET	150,000.00	- 125,709.33		24,290.67
				- 221,044.20	0.00	53,955.80

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

5.7. GOVERNMENT GRANTS AND SUBSIDIES

CUMMULATIVE GRANT REGISTER 2023/24 FINANCIAL YEAR

Summary Grant register	TYPE	OPENING BAL	Received Todate	Interest Rec	Rejected Roll over	Sub Total	OutFlows			Total	Comments
							Receipts	Expenditure	VAT		
GRANT											
FINANCE MANAGEMENT GRANT INVESTMENT	OPERATING	0.00	2,850,000.00	-	-	2,850,000.00	2,653,548.90	196,410.75	2,849,959.65	40.35	
MOANDULI MIDDLE INCOME HOUSING	OPERATING	333,661.71	-	-	-	333,661.71	-	-	-	333,661.71	To be written off
MUNICIPAL INFRASTRUCTURE GRANT	CAPITAL	0.00	96,362,000.00	-	-	96,362,000.00	84,140,382.34	12,527,151.68	96,667,534.02	(305,534.01)	
UMTATA CONSOLIDATED METRO-MTAB	CAPITAL	514,265.11	-	-	-	514,265.11	-	-	-	514,265.11	To be written off
SMALL TOWN REVITALISATION	CAPITAL	(3,945,728.66)	30,905,606.09	-	-	26,959,877.43	26,956,493.91	4,043,474.08	30,999,967.99	(4,040,090.56)	
EPWP	OPERATING	-	4,001,000.00	-	-	4,001,000.00	8,205,629.15	-	8,205,629.15	(4,204,629.15)	
ORGANOGRAM DEVELOPMENT	OPERATING	294,477.33	-	-	-	294,477.33	-	-	-	294,477.33	To be written off
ELECTRICITY DEMAND SIDE MANAGEMENT	OPERATING	1,116,341.32	1,000,000.00	-	(1,116,341.32)	1,000,000.00	880,917.00	119,305.20	1,000,222.20	(222.20)	
INEP	CAPITAL	10.79	-	-	-	10.79	-	-	-	10.79	
LIBRARY GRANT	OPERATING	-	-	-	-	-	-	-	-	-	
RURAL PLANNING & SURVEY	CAPITAL	126,942.80	-	-	-	126,942.80	-	-	-	126,942.80	To be written off
KSD ELECTIONS ROAD MAINTENANCE	OPERATING	109,543.34	-	-	-	109,543.34	-	-	-	109,543.34	To be written off
INFRASTRUCTURE SKILLS DEVELOPMENT	OPERATING	61,046.22	5,420,000.00	-	-	5,481,046.23	5,673,800.34	128,839.58	5,802,639.92	(321,593.69)	
Disaster Recovery	CAPITAL	5,360,000.00	40,215,000.00	-	-	45,575,000.00	7,248,944.93	689,702.03	7,939,646.96	37,635,353.04	
DOT TAXI RANK	CAPITAL	7,236,277.02	-	-	-	7,236,277.02	-	-	-	7,236,277.02	To be written off
MAYDENE FARM EXTENSIONS	CAPITAL	15,657,559.18	8,004,940.10	-	-	23,662,499.28	23,294,837.96	-	23,294,837.96	367,661.32	
HUMAN SETTLEMENT GRADUATES	OPERATING	70,919.92	166,723.65	-	-	237,643.57	227,794.70	-	227,794.70	9,848.87	
INTOZONKE MARKET	CAPITAL	(1,713,350.66)	11,651,013.37	-	-	9,937,662.71	8,696,845.55	985,483.88	9,682,329.43	255,333.28	
<b>TOTALS:</b>		<b>25,221,955.43</b>	<b>200,576,283.21</b>	<b>-</b>	<b>(1,116,341.32)</b>	<b>224,661,897.32</b>	<b>167,990,194.78</b>	<b>18,690,367.19</b>	<b>186,670,561.97</b>	<b>38,011,335.35</b>	

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

5.8. DEDICATED ACCOUNTS / GRANT INVESTMENTS

		<u>Jun-24</u>					
<b>CONDITIONAL GRANT MOVEMENTS</b>		RECEIPTS AND INTEREST		WITHDRAWALS AND CHARGES			
PROJECT NAME	OPENING BALANCE	TRANSFERS IN	INTEREST	SUB TOTAL	WITHDRAWALS	BANK CHARGES	BALANCE
Finance Management Grant Investment	761,386.86		4,733.54	766,120.40	500,000.00		266,120.40
Mqanduli Middle Income Housing	67,565.88		398.82	67,964.70			67,964.70
Municipal Infrastructure Grant	5,237,538.36	6,609,000.00	27,598.67	11,874,137.03	5,241,896.23		6,632,240.80
Umtata Consolidated Metro-Mtab	55,628.51		328.36	55,956.87			55,956.87
Organogram Development	10,376.72		46.27	10,422.99			10,422.99
DOE Electrification Project	296,100.61		1,948.99	298,049.60			298,049.60
Rural Planning & Survey	173,639.78		1,039.70	174,679.48			174,679.48
KSD Elections Road Maintenance	149,856.84		897.29	150,754.13			150,754.13
Libray Grant	11,952.04		78.67	12,030.71			12,030.71
Infrastructure Skills Development	1,745,798.00		7,093.94	1,752,891.94	1,626,120.00		126,771.94
DOT Taxi Rank	19,512.81		82.86	19,595.67			19,595.67
Kei Rail	29,694.67	6,532,533.97	6,138.28	6,568,366.92	5,481,335.34		1,087,031.58
New Brighton Housing	92,483.52		589.11	93,072.63			93,072.63
Deman Side Money On Call	1,741,368.50		9,117.06	1,750,485.56	1,100,000.00		650,485.56
COVID -19 Relief Fund	33,711,799.76		177,131.84	33,888,931.60	4,903,024.88		28,985,906.72
Kwatozonke Market	1,493,505.83	2,984,544.50	13,492.99	4,491,543.32	2,126,953.96		2,364,589.36
	<b>45,598,208.69</b>	<b>16,126,078.47</b>	<b>250,716.39</b>	<b>61,975,003.55</b>	<b>20,979,330.41</b>	<b>-</b>	<b>40,995,673.14</b>



SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

**5.9. 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.

Jun-24							
Account Name	Opening balance	Transfers In	Interest	SubTotal	Withdrawals	Bank Charges	Balance
INVESTEC BANK	339,951.55		2,165.44	342,116.99			342,116.99
INDWE RISK SERVICES	4,180,820.66		21,476.70	4,202,297.36			4,202,297.36
ABSA TARGET LIQUIDITY	260,977.19		1,706.73	262,683.92		50.00	262,633.92
UNCLAIMED GROUP LIFE ASSUARANCE	1,272.60		5.71	1,278.31			1,278.31
ASSET FINANCE RESERVES	265,683.99		1,692.37	267,376.36			267,376.36
<b>TOTAL</b>	<b>5,048,705.99</b>			<b>5,075,752.94</b>			<b>5,075,702.94</b>

**5.10. LONG AND SHORT -TERM BORROWINGS AS AT 30 JUNE 2024**

	Balance 1 April 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 30 April 2024
DBSA 10378771/1 61001048	5,337,856.18				-	5,337,856.18
WEST BANK	266,966.41	47,664.46		2,390.57	50,055.03	216,911.38
<b>TOTAL LIABILITIES AT 30 April 2024</b>	<b>5,604,822.59</b>	<b>47,664.46</b>	<b>-</b>	<b>2,390.57</b>	<b>50,055.03</b>	<b>5,554,767.56</b>

	Balance 1 May 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 31 May 2024
DBSA 10378771/1 61001048	5,337,856.18				-	5,337,856.18
WEST BANK	216,911.38	48,166.94		1,888.09	50,055.03	166,856.35
<b>TOTAL LIABILITIES AT 31 May 2024</b>	<b>5,554,767.56</b>	<b>48,166.94</b>	<b>-</b>	<b>1,888.09</b>	<b>50,055.03</b>	<b>5,504,712.53</b>

	Balance 1 June 2024	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 30 June 2024
DBSA 10378771/1 61001048	5,337,856.18	1,067,571.23		186,914.41	1,254,485.64	4,270,284.95
WEST BANK	166,856.35	165,348.96		1,507.39	166,856.35	(0.00)
<b>TOTAL LIABILITIES AT 30 June 2024</b>	<b>5,504,712.53</b>	<b>1,232,920.19</b>	<b>-</b>	<b>188,421.80</b>	<b>1,421,341.99</b>	<b>4,270,284.95</b>

## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

### 5.11. 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	TOTAL
	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	
Bank Balance 1 April 2024	2,432,043.27	2,343,130.13	5,545,006.41	28,945,828.06	286,084.49	386,819.80	39,938,912.16
<b>INFLOWS</b>							
Service and Sundry Debtors	13,789,307.56	92,667,550.74	75,532,653.15	90,963,558.58	4,470,249.66	16,381.13	277,439,700.82
Investments		63,424,423.87					63,424,423.87
Interbank transfer		226,163,897.70					226,163,897.70
Operating		6,532,533.97					6,532,533.97
<b>Total Inflows</b>	<b>13,789,308</b>	<b>388,788,406</b>	<b>75,532,653</b>	<b>90,963,559</b>	<b>4,470,250</b>	<b>16,381</b>	<b>573,560,556.36</b>
<b>OUTFLOWS</b>							
Employee costs		169,483,058.85					169,483,058.85
Interbank transfers	15,600,000.00	4,300,000.00	79,500,000.00	118,589,000	3,974,897.70	200,000.00	222,163,897.70
Investments		42,618,078.47					42,618,078.47
Sundry Payments	26,354.93	3,134,994.89	2,107.98	1,080.70	14,729.91	5,742.01	3,185,010.42
Trade Creditors		167,849,118.84					167,849,118.84
<b>Total Outflows</b>	<b>15,626,354.93</b>	<b>387,385,251.05</b>	<b>79,502,107.98</b>	<b>118,590,080.70</b>	<b>3,989,627.61</b>	<b>205,742.01</b>	<b>605,299,164.28</b>
<b>Net Inflows/(Outflows)</b>	<b>(1,837,047)</b>	<b>1,403,155</b>	<b>(3,969,455)</b>	<b>(27,626,522)</b>	<b>480,622</b>	<b>(189,361)</b>	<b>(31,738,608)</b>
Opening Balance 01 April 2024	2,432,043.27	2,343,130.13	5,545,006.41	28,945,828.06	286,084.49	386,819.80	39,938,912.16
	- 1,837,047.37	1,403,155.23	- 3,969,454.83	- 27,626,522.12	480,622.05	- 189,360.88	- 31,738,607.92
Closing Balance at 30 June 2024	594,995.90	3,746,285.36	1,575,551.58	1,319,305.94	766,706.54	197,458.92	8,200,304.24

- ❖ The balance of eight million, two hundred thousand (R8 200 304) as at end June 2024 cannot cover creditors amounting to three hundred and forty-six million (R346 769 454).
- ❖ Of the total balance, ESKOM is owed, two hundred and fifty-five million (R255 805 982) representing 75% of the total creditors owed to date.

## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

### 5.12. CREDITORS AGE ANALYSIS

The creditor's balance is R346 million (3<sup>rd</sup> Quarter: R181 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. Of the creditors over 30 days, 15% of long outstanding debts relate to other creditors with an amount of R26 100 494 and 85% relates to Eskom with an amount of R150 290 983. The had municipality had a payment arrangement with Eskom which was settled and is now trying to make another arrangement with Eskom.

NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
ESKOM	255,805,982.32	73,758,128.69	31,756,870.82	41,569,485.82	37,049,539.72	71,671,957.27
Tidoo Engineering Servi	20,001,882.49	-	3,346,962.63	3,437,987.50	6,042,337.99	7,174,594.37
Siza Kancane Trading En	13,009,219.15	10,189,792.91	1,900,786.10	918,640.14	-	-
Siya And Aya Engineerin	7,336,259.34	921,413.05	1,324,937.05	859,350.92	2,270,416.79	1,960,141.53
Denjavu Services	5,501,519.50	29,325.00	5,472,194.50	-	-	-
Workmen's Compensation	3,303,202.61	-	3,303,202.61	-	-	-
Atudini PTY (LTD)	2,695,555.20	2,695,555.20	-	-	-	-
Abenguni Engineering Pr	2,489,338.58	2,489,338.58	-	-	-	-
Kwaedza Electrical Cont	2,448,190.80	272,226.82	-	2,448,190.80	-	272,226.82
SNR Electrical	2,354,477.58	2,354,477.58	-	-	-	-
Igubevu Trading	2,142,106.00	-	2,142,106.00	-	-	-
Zama Traffic Signals CC	2,123,752.74	617,207.88	789,937.88	-	716,606.98	-
	27,557,967.85	15,274,379.32	6,149,316.26	1,471,724.35	804,304.50	5,466,852.42
<b>TOTAL....</b>	<b>346,769,454.16</b>	<b>92,783,012.07</b>	<b>50,036,997.59</b>	<b>49,233,655.18</b>	<b>46,078,901.48</b>	<b>81,078,919.99</b>
<b>TOTAL...</b>	<b>- 348,023.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 348,023.00</b>
B Cala Trading And Cons	- 3,250.00	-	-	-	-	- 3,250.00
YPG Supplies & Distrib	- 12,110.00	-	-	-	-	- 12,110.00
FRITZDIN PROJECTS CC	- 53,991.00	-	-	-	-	- 53,991.00
Tsawe Construction CC	- 137,982.16	-	-	-	-	- 137,982.16
Smart Accommodation	- 140,689.84	-	-	-	-	- 140,689.84
<b>TOTAL ...</b>	<b>346,421,431.16</b>	<b>108,057,391.39</b>	<b>56,186,313.85</b>	<b>50,705,379.53</b>	<b>45,274,596.98</b>	<b>86,197,749.41</b>

NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
Eskom	182,057,239	31,762,683	41,573,059	37,049,540	37,682,284	33,989,673
Tidoo Engineering Services	20,926,801	3,346,963	3,437,988	6,042,338	924,918	7,174,594
Other Sundry creditors	13,491,923	-	859,351	2,270,417	-	1,960,142
Siya And Aya Engineering	5,089,909	-	915,171	1,092,345	667,588	1,030,221
Stedone Development(Pty)	3,705,327	3,303,203	-	-	-	-
Workmen's Compensation	3,303,203	2,175,964	-	-	-	272,227
Kwaedza Electrical Cont	2,448,191	789,938	716,607	-	743,176	-
Zama Traffic Signals CC	2,249,721	1,719,250	-	-	-	-
Squard Five	1,719,250	-	-	461,906	418,958	736,674
O.R.Tambo District Munic	1,617,538	691,627	918,640	-	-	-
Siza Kancane Trading Eng	1,610,267	6,178,660	2,775,984	- 301,215	3,127,126	1,711,367
<b>Total...</b>	<b>238,219,367</b>	<b>49,968,286</b>	<b>51,196,801</b>	<b>46,615,331</b>	<b>43,564,051</b>	<b>46,874,899</b>
<b>Total...</b>	<b>- 546,676</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 546,676</b>
Ngqokaza Trading JV	- 168,703	-	-	-	-	- 168,703
Tsawe Construction CC	- 137,982	-	-	-	-	- 137,982
Smart Accommodation	- 140,690	-	-	-	-	- 140,690
Ypg Supplies & Distrib	- 12,110	-	-	-	-	- 12,110
Ithuba Lamajola Trading	- 29,950	-	-	-	-	- 29,950
Fritzdin Projects CC	- 53,991	-	-	-	-	- 53,991
B Cala Trading And Cons	- 3,250	-	-	-	-	- 3,250
<b>TOTAL ...</b>	<b>237,672,691</b>	<b>49,968,286</b>	<b>51,196,801</b>	<b>46,615,331</b>	<b>43,564,051</b>	<b>46,328,222</b>

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

Payment summary		
	Total	Eskom
Quarter 3	215,770,729	99,935,719
Quarter 4	162,019,977	32,284,661
	<b>377,790,706</b>	<b>132,220,380</b>

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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 - M12										
Summary of Employee and Councillor remunerat	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		24,477	30,061	27,104	2,141	26,261	27,104	(844)	-3%	27,104
Cellphone Allowance		3,464	4,875	3,642	277	3,615	3,615	(0)	0%	3,615
Other benefits and allowances		1,716	213	1,750	156	1,760	1,760	-		1,760
<b>Sub Total - Councillors</b>		<b>29,657</b>	<b>35,149</b>	<b>32,496</b>	<b>2,573</b>	<b>31,635</b>	<b>32,479</b>	<b>(844)</b>	<b>-3%</b>	<b>32,479</b>
% increase	4		18.5%	9.6%						9.5%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		9,064	10,931	7,461	882	7,721	7,601	120	2%	7,601
Pension and UIF Contributions		46	61	52	4	52	52	(0)	0%	52
Performance Bonus		-	2,690	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	319	42	334	319	15	5%	319
Cellphone Allowance		50	46	47	6	49	47	2	4%	47
Acting and post related allowance		-	-	41	9	47	41	6		41
<b>Sub Total - Senior Managers of Municipality</b>		<b>9,159</b>	<b>13,729</b>	<b>7,919</b>	<b>943</b>	<b>8,202</b>	<b>8,059</b>	<b>143</b>	<b>2%</b>	<b>8,059</b>
% increase	4		49.9%	-13.5%						-12.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		341,246	360,609	356,459	30,449	361,674	357,120	4,554	1%	357,120
Pension and UIF Contributions		56,031	59,725	59,964	5,067	60,458	60,084	374	1%	60,084
Medical Aid Contributions		28,826	31,262	31,241	2,682	31,778	31,290	488	2%	31,290
Overtime		34,672	17,319	36,037	3,217	35,452	36,092	(639)	-2%	36,092
Performance Bonus		25,051	23,145	23,195	5,253	25,689	23,537	2,152	9%	23,537
Motor Vehicle Allowance		15,206	15,881	22,498	2,329	23,072	22,742	330	1%	22,742
Cellphone Allowance		2,581	2,236	5,141	517	5,167	5,169	(3)	0%	5,169
Housing Allowances		23,963	28,629	26,812	2,393	27,097	26,842	256	1%	26,842
Other benefits and allowances		3,306	5,086	5,885	1,376	3,767	5,720	(1,953)	-34%	5,720
Payments in lieu of leave		6,424	2,108	2,458	201	973	2,458	(1,485)	-60%	2,458
Long service awards		6,379	7,064	6,119	578	6,206	6,135	71	1%	6,135
Post-retirement benefit obligations	2							-		
Acting and post related allowance		2,640	3,816	4,929	580	5,026	4,945	81	2%	4,945
<b>Sub Total - Other Municipal Staff</b>		<b>546,327</b>	<b>556,880</b>	<b>580,737</b>	<b>54,642</b>	<b>586,359</b>	<b>582,133</b>	<b>4,226</b>	<b>1%</b>	<b>582,133</b>
% increase	4		1.9%	6.3%						6.6%
<b>Total Parent Municipality</b>		<b>585,144</b>	<b>605,758</b>	<b>621,152</b>	<b>58,158</b>	<b>626,196</b>	<b>622,671</b>	<b>3,525</b>	<b>1%</b>	<b>622,671</b>

## SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

### 6.1. COMMENTS ON MATERIAL VARIANCES

The following line items reflects material variances as at 30 JUNE 2024

#### Employee Related Costs and Remuneration of councilors:

**Overall overspending of three million five hundred thousand (R3.5 million).**

- Basic salaries for councilors reflect savings of eight hundred and forty-four thousand (R0.844 million).
- Other municipal staff reflects net overspending of four million two hundred thousand (R4.2 million) broken down into the material variances as follows:
  - Basic salaries overspending of four million five hundred thousand (R4.5 million)
  - Bonuses overspending of two million one hundred thousand (R2.1 million).
  - Other allowance reflects savings of one million nine hundred thousand (R1.9 million).
  - Payments in lieu of leave savings of one million four hundred thousand (R1.4 million).
  - Motor vehicle allowance overspent by three hundred and thirty thousand (330 000).

### 6.2. ACTING ALLOWANCE AND OVERTIME (SUNDAY/ PUBLIC HOLIDAY) REPORTS FOR Q4 OF 2023/2024

ALLOWANCES PAID FOR THE MONTH OF JUNE 2024					
SUNDAY AND PUBLIC HOLIDAYS		OVERTIME ALLOWANCE		ACTING ALLOWANCE	
Departments	Amount	Departments	Amount	Departments	Amount
Community Services	241,481	Community Services	77,864	Community Services	53,452
Corporate Services	63,936	Corporate Services	16,982	Corporate Services	12,737
Mqanduli-Admin	8,166	Finance	16,651	Corporate Services- Halls	2,863
Public Safety	1,681,559	Public Safety	17,604	Mqanduli-Admin	11,134
Technical Services	282,149	Technical Services	15,620	Public Safety	110,903
<b>Grand Total</b>	<b>2,277,290</b>	<b>Grand Total</b>	<b>144,720</b>	Technical Services	63,449
				<b>Grand Total</b>	<b>254,538</b>
<b>Total for the month June</b>					<b>2,676,548</b>

ALLOWANCES PAID FOR THE MONTH OF MAY 2024					
Sunday and Public Holidays		Overtime		Acting Allowance	
Department	Amount	Department	Amount	Department	Amount
Community Services	343,452	BTO	7,187	Community Services	28,720
Corporate Services	67,833	Community Services	65,240	Corporate Services	26,599
Mqanduli-Admin	6,255	Corporate Services	13,152	Corporate Services- Halls	1,314
Public Safety	1,713,320	Mqanduli Satellite	4,791	Finance	11,276
Technical Services	209,307	Public Safety	53,899	MM'S OFFICE	11,134
<b>Total</b>	<b>2,340,166</b>	Technical Services	9,463	Public Safety	104,107
		<b>Total</b>	<b>153,732</b>	Technical Services	70,137
				<b>Total</b>	<b>253,288</b>
<b>Total for the month May</b>					<b>2,747,186</b>

ALLOWANCES PAID FOR THE MONTH OF APRIL 2024					
SUNDAY / PUBLIC HOLIDAY		OVERTIME		ACTING ALLOWANCE	
AMOUNT		Department	AMOUNT		AMOUNT
Community Services	182,032	BTO	25,862	BTO	10,080
Corporate Services	44,378	Community Services	61,488	Community Services	8,550
Public Safety	1,290,056	Corporate Services	14,686	Corporate Services	21,685
Technical Services	50,937	Public Safety	17,261	Executive & Council	11,134
<b>Grand Total</b>	<b>1,567,403</b>	Rural & Economic Development	1,166	Public Safety	108,434
		Technical Services	333,066	Rural & Economic Development	6,712
		<b>Grand Total</b>	<b>453,529</b>	Technical Services	6,974
				<b>Grand Total</b>	<b>173,568</b>
<b>Total for the month April</b>					<b>2,194,501</b>

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 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	Apr 2024	May 2024	Jun 2024	
B.T.O.	28,965	33,984	26,985	23,963	28,938	23,672	22,391	35,767	50,750	27,325	30,672	30,020	
Community Services	311,822	239,556	366,842	351,511	434,906	359,766	299,840	428,665	370,228	388,494	307,936	276,601	
Corporate Services	-	1,667	-	-	-	1,198	-	-	2,008	-	-	-	
Infrastructure	568,846	509,363	613,628	701,544	871,161	521,372	602,027	690,106	873,535	886,313	667,307	405,096	
Council and Executive	39,402	17,413	36,368	51,381	37,348	38,397	31,692	17,771	23,944	31,734	36,894	27,975	
RED	5,158	11,663	4,976	-	8,436	-	4,617	9,581	-	-	9,916	1,284	
Public Safety	106,480	165,120	103,578	111,935	104,994	133,530	123,308	141,376	148,905	128,179	126,929	107,513	
Human Settlement	-	3,705	-	-	-	-	-	-	-	-	-	-	
<b>Totals</b>	<b>1,060,674</b>	<b>982,472</b>	<b>1,152,377</b>	<b>1,240,334</b>	<b>1,485,784</b>	<b>1,077,934</b>	<b>1,083,875</b>	<b>1,323,266</b>	<b>1,469,371</b>	<b>1,462,045</b>	<b>1,179,654</b>	<b>848,488</b>	<b>14,366,272</b>

**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	Apr-24	May-24	Jun-24	Total
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	1,799,684	1,931,195	1,931,195	501,832
Community Services	4,809	4,809	4,242	4,809	22,809	4,809	6,100	5,595	5,057	5,057	50,095	-	-
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	14,828,121	15,967,138	-	23,367,995
<b>Totals</b>	<b>3,909,226</b>	<b>11,919,111</b>	<b>6,084,489</b>	<b>1,521,467</b>	<b>20,562,793</b>	<b>4,973,790</b>	<b>1,971,483</b>	<b>4,666,586</b>	<b>11,064,543</b>	<b>16,632,861</b>	<b>17,948,239</b>	<b>1,931,195</b>	<b>23,869,827</b>

**7.3. HIRING COSTS**

Directorate	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	
Executive and Council	-	-	7,200	17,091	229,628	108,486	281,664	238,411	248,844	-	-	71,214	
Budget & Treasury	510,030	166,291	335,066	27,683	-	-	-	-	-	-	-	-	
IDP	-	-	-	-	-	-	-	-	-	220,116	-	-	
Community Services	450	-	-	15,525	-	-	15,525	-	-	29,250	-	-	
Public Safety	-	-	-	-	-	133,364	-	-	-	-	-	-	
Infrastructure	-	7,200	-	2,073,309	825,823	267,030	1,552,500	4,093,930	-	-	-	-	
<b>Totals</b>	<b>510,480</b>	<b>173,491</b>	<b>342,266</b>	<b>2,133,608</b>	<b>1,055,450</b>	<b>508,880</b>	<b>1,849,689</b>	<b>4,332,341</b>	<b>248,844</b>	<b>249,366</b>	<b>-</b>	<b>71,214</b>	<b>11,475,629</b>

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

7.4. REPORT FOR PROPERTY, PLANT AND EQUIPMENT

30 June 2024 - PPE REPORT										
Class of assets	Cost			Accumulated Depreciation			Carrying Value			
	Opening Balance @01/07/2023	Additions	Disposals	Closing Cost at 30 June 2024	Opening Balance @01/07/2023	Depreciation	Disposal	Closing Acc Depr 30 June 2024	Carrying Value 30 June 2024	Carrying Value 01/07/2023
Investment properties	R359,749,921.34	R17,987,496		R377,737,417	R0.00	R0		R0	R377,737,417	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	R28,821,423		R164,168,797	R216,644,653	R245,466,079
Infrastructure Assets	R3,281,862,170.00			R3,281,862,170	R2,260,972,412.00	R195,619,417		R2,456,591,829	R825,270,341	R1,020,889,759
Community Assets	R396,631,188.00	R28,588		R396,659,776	R151,083,583.00	R15,174,601		R166,258,184	R230,401,592	R245,547,605
Other Assets	R57,932,577.13	R3,772,948		R61,705,525	R30,879,706.42	R5,280,669		R36,160,375	R25,545,150	R27,051,563
WIP	R135,154,315.63	R138,301,882		R273,456,198	R0.00	R0		R0	R273,456,198	R148,769,976
Specialised vehicles	R180,640,576.00	R7,232,810		R187,873,386	R138,409,843.00	R20,606,108		R159,015,951	R28,857,435	R42,230,715
Intangibles Assets	R3,466,725.00			R3,466,725	R2,878,050.00	R588,675		R3,466,725	R0	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	R167,323,724	R0	R5,253,333,928	R2,719,570,968	R266,090,893	R0	R2,985,661,861	R2,267,672,067	R2,380,053,575

**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 FORTH QUARTER ENDED 30 JUNE 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 30 June 2024:

Number of awards above R300 000	06	Rates Based
RFQ's awarded above R30 000	14	R2 482128.88
Three Quotation System	54	R 895 561.70
Deviations	14	R 1 051 624.21
Irregular Expenditure	02	R 2 639 065.49

### 8.7. MILESTONES ATTAINED IN CONTRACT MANAGEMENT:

- (a) Contract Management has been incorporated in the SCM Policy that has been reviewed, amended and adopted by council on **24 May 2024**. 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.	Records Management workshop ( 23-24 April 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 FORTH QUARTER ENDED 30 JUNE 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 30 June 2024:

Three Quotation System	54	R 895 561.70
Number of awards above R300 000	06	Rates based
RFQ's awarded above R30 000	14	R 2 482 128.82
Deviations	14	R 1 051 624.21

### **Hiring of Vehicles and Travelling and Accommodation**

Travelling and accommodation for the **Quarter 3 2023/2024** financial year amount to **R 2 391 091.14** and for **Quarter 4** of 2023/24 FY amounts to **R 1 032 710.67**. The expenditure of travelling has gone down by **43.19 %**

## **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 FORTH QUARTER ENDED 30 JUNE 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 300 000 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 30 June 2024 are attached as Annexure B.

Procurement Function	2022/23
Bids Processed	06
Estimated Value of Awards (R)	Rates Based

**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 14 deviations from April to June (**Quarter 4**) of **2023/24** financial year to the value of almost **R1 051 624.21**

SCM Policy	Description		2023/24
Clause 36(1)(a)(ii)	Sole Supplier	05	R 910 451 .52
Clause 36(1)(a)(v)	Impractical or impossible	09	R 141 172.69
		14	R 1 051 624.21

SECTION 52d REPORT FOR THE FORTH QUARTER ENDED 30 JUNE 2024

**Minor Breache**

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

**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 30 June 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 MEASURE EXPENDITURE REGISTER 202324 FINANCIAL YEAR					
PERIOD	DESCRIPTION	ANNUAL BUDGET	QUARTERLY BUDGET	EXPENDITURE	SAVINGS
202406	USE OF CONSULTANTS	97,633,131.00	32,544,377.00	44,697,704.30	- 12,153,327.30
202406	TRAVEL & SUBSISTENCE	5,779,549.00	1,926,516.33	672,590.95	1,253,925.38
202406	DOMESTIC ACCOMMODATION	4,183,701.00	1,394,567.00	504,430.04	890,136.96
202406	CATERING	6,621,126.00	2,207,042.00	1,149,672.77	1,057,369.23
202406	CONFERENCES, MEETINGS & STUDY TOURS	3,725,613.00	1,241,871.00	126,693.96	1,115,177.04
<b>TOTAL AS JUNE 2024</b>					<b>- 7,836,718.69</b>

The above shows that there has been an overspending on the use of consultants and the savings were only on travel and subsistence, accommodation, catering and conferences.

**PART SIX**

**9. STAFF IMPLICATIONS**

Own Staff

**10. FINACIAL IMPLICATIONS**

None

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

**ANNEXURE A:** PAYMENTS FOR THE FORTH QUARTER

**ANNEXURE B:** REPORT ON THE STATE OF THE MUNICIPALITY FINANCES

**ANNEXURE C:** REGISTER OF AWARDS MADE THROUGH THREE QUOTATIONS SYSTEM (R2,000 – R30,000 VAT INCL)

**ANNEXURE D:** REGISTER OF AWARDS MADE THROUGH COMPETITIVE BIDDING PROCESS (ABOVE R300,000 VAT INCL)

**ANNEXURE E:** REGISTER OF DEVIATIONS FROM THE PROCUREMENT PROCESSES

**ANNEXURE F:** REGISTER OF IRREGULAR EXPENDITURE IDENTIFIED

**ANNEXURE G:** REGISTER OF AWARDS MADE THROUGH REQUEST FOR QUOTATIONS SYSTEM (R31 000 -R300 000)

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

**ANNEXURE I:** ANALYSIS OF PERFORMACE ASESMENT REPORT

**ANNEXURE J:** THE STATISTICAL REPORT ON CONTRACT MANAGEMENT

**ANNEXURE K:** STATICAL ANALYSIS

**ANNEXURE L:** FRUITLESS AND WASTEFUL EXPENDITURE

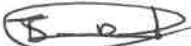
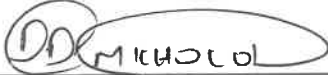


**ANNEXURE M:** UNAUTHORISED EXPENDITURE

**ANNEXURE N:** PAYMENT OF THIRD PARTIES

**12. RECOMMENDATIONS**

It is recommended that the council notes:

- Section 52 (d) reports for the 4th Quarter of the 2023/24 Financial Year.
- Section 66 report for the 4th Quarter of the 2023/24 Financial Year.
- Paragraph 6 (SCM regulations) report for the 4th Quarter of the 2023/24 Financial Year.
- Paragraph 36 (SCM regulations) report for the 4th Quarter of the 2023/24 Financial Year.
- Shortfalls on all major revenue items (property rates, electricity sales, refuse removal, rentals, agency services, operational revenue and fines and penalties.)
- Overspending on employee related cost by four million.
- Bulk purchases overspent by fourteen million.
- Interest overspent by sixteen million.

<b>Prepared by:</b>	 Mr. T. Sixam Manager: AFS, Audit and Internal Controls
<b>Reviewed by:</b>	 Mr. D.D. Mkhokotho General Manager: Accounting and Asset Management
<b>Submitted By:</b>	 Mr. N. Zibi Acting Chief Financial Officer
<b>Submitted By:</b>	 Mr. N. Pakade Municipal Manager
<b>MMs Comments:</b>	<hr/> <hr/> <hr/> <hr/>

**ANNEXURE A: PAYMENTS FOR THE QUARTER****PAYMENTS FOR THE MONTH OF JUNE**

REFERENCE	PAYEE	AMOUNT
37767	1745-ICT CHOICE	- 91,093.80
37768	6861-GOV.PRO.SOUTH AFRICA	- 247,250.00
37769	7893-LIGHTBOXNET	- 137,275.50
37770	2931-BIGEN AFRICA PTY LTD	- 152,835.00
37771	3644-ZAMA TRAFFIC SIGNALS CC	- 743,176.00
37772	7429-R.N.E HOLDINGS (Pty) Ltd	- 4,464.05
37773	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 691,626.68
37774	7603-HLUBI ENGINEERING TRADING & PROJECTS	- 976,109.65
37775	3036-STEDONE DEVELOPMENT(PTY)LTD	- 385,636.38
37776	3048-THE INSTITUTE OF INTERNAL AUDITORS	- 23,928.66
37777	6662-MDAVU GENERAL TRADING (PTY) LTD	- 68,776.00
37778	7368-ABENGUNI ENGINEERING PROCUREMENT AND CONSTRUCTION	- 1,760,527.44
37779	7429-R.N.E HOLDINGS (Pty) Ltd	- 162,326.96
37780	7662-VITSHA TRADING	- 644,922.00
37781	7681-THALAMI-ALFRED JV	- 832,442.25
37782	7701-BONTINITE CONSTRUCTION	- 751,152.15
37783	7732-ABENGUNI PHAHLE CONSTRUCTION JV	- 207,752.20
37784	7921-TIZTA PROJECTS (PTY) LTD	- 28,600.00
37785	7990-SENZAKAHLE DEVELOPMENT AND TRAINING	- 32,760.00
37786	1283-CAPS PANGWA & ASSOCIATES	- 23,715.70
37787	1308-JOLWANA MGIDLANA INCORPORATED	- 376,294.07
37788	3087-S.BOOI & SONS ATTORNEYS	- 306,776.27
37789	4137-CAPE TO CAIRO INVESTMENTS	- 1,225,900.00
37790	4401-VOLCANO BLAST (PTY) LTD	- 191,800.00
37791	5109-KHULANATHI CONSULTING	- 321,284.70
37792	6878-T.L LUZIPHO ATTORNEYS	- 166,958.46
37793	7307-MUST'VE BOOKS	- 581,257.00
37794	7331-NOSINDWA ATTORNEYS INC	- 16,392.42
37795	7418-SQUARD FIVE	- 1,719,250.00
37796	7661-CHIC-CHAC BUSINESS ENTERPRISE	- 191,178.30
37797	7686-MALIMISO PROJECTS	- 1,035,843.53
37798	7714-CAMTHISI HOLDING	- 996,705.00
37799	7965-BK SAFETY SPECIALISTS	- 78,125.48
37800	289-EASTERN CAPE DEVELOPMENT CORPO	- 72,043.05
37801	7693-ZAMA-KHANYO (ZK JV)	- 171,269.74
37802	7711-KUMYOLZ INVESTMENTS	- 266,158.84
37803	7766-TELKOM MOBILE	- 7,726.58
37804	1537-ITEC WILD COAST	- 107,506.57
37805	1636-R-DATA	- 538,304.86
37806	3325-LOK CONSULTING	- 217,947.88
37807	3577-APERLL INVESTMENTS	- 184,740.00
37808	7292-MACHITICOS MULTI PURPOSE CO-OPERATIVE LIMITED\	- 127,818.20

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37809	7449-Siyakhanyisa mult-purpose co-operative limited	- 189,519.90
37810	7953-NONDISH'LELE MULTI PURPOSE PRIMARY CO-OPERATIVE	- 177,000.00
37811	7954-INGCALI AGRICULTURAL SOLUTIONS	- 146,990.93
37812	7429-R.N.E HOLDINGS (Pty) Ltd	- 23,020.56
37813	7368-ABENGUNI ENGINEERING PROCUREMENT AND CONSTRUCTION	- 556,160.76
37814	7564-ATHINDURA TRADING	- 377,207.34
37815	7735-MATHAFAMAHLE CONSTRUCTION AND PROJECTS	- 305,040.37
37816	7429-R.N.E HOLDINGS (Pty) Ltd	- 71,272.20
37817	484-AUDITOR GENERAL	- 261,738.61
37818	789-GOVERNMENT PRINTING WORKS	- 14,122.92
37819	1488-MBSA CONSULTING ENGINEERS	- 64,485.10
37820	1490-SDM CONSULTING ENGINEERING	- 55,826.75
37821	1568-KHWALO'S CONSTRUCTION	- 171,541.23
37822	3036-STEDONE DEVELOPMENT(PTY)LTD	- 2,253,429.11
37823	3266-VIWE THANDO TRADING CC	- 7,750.00
37824	5303-MNADI CIVILS CC	- 459,640.29
37825	5706-CHULETHO CONSULING ENGINEERS AND PROJECT	- 246,975.25
37826	6368-NOMGUGU CONSTRUCTION	- 580,547.15
37827	6861-GOV.PRO.SOUTH AFRICA	- 10,120.00
37828	7203-SNR ELECTRICAL	- 541,074.88
37829	7331-NOSINDWA ATTORNEYS INC	- 564.35
37830	7847-THE INSTITUTE OF RISK MANAGEMENT SOUTH AFRICA	- 2,087.25
37831	7939-WHISTLE BLOWERS	- 6,267.50
37832	7959-DA BRAINS EVENTS	- 27,300.00
37833	7967-SIZEKAZI TRADING (PTY) LTD	- 88,500.00
37834	7995-PHOLASIZWESETHU TRADING AND PROJECTS 5	- 15,500.00
37835	7996-BLOSSOM TRADING PROJECTS	- 15,500.00
37836	7997-SIMPLE SOLUTIONS (PTY) LTD	- 12,400.00
37837	1568-KHWALO'S CONSTRUCTION	- 729,090.57
37838	5062-TYEKS PLANT HIRE	- 1,518,905.56
37839	5651-TAKITSI INVESTMENTS (PTY) LTD	- 24,000.00
37840	7064-TemAvi (PTY) Ltd	- 85,850.10
37841	7918-RENEILWE CONSULTING & PLANNERS cc	- 171,120.00
37842	7921-TIZTA PROJECTS (PTY) LTD	- 39,940.00
37843	7990-SENZAKAHLE DEVELOPMENT AND TRAINING	- 25,200.00
37844	313-TRANSKEI YAMAHA	- 3,721.86
37845	1420-O.R.TAMBO DISTRICT MUNICIPALIT	- 736,673.85
37846	2044-GILA TOURS	- 12,600.00
37847	2287-INDWE RISK SERVICES (PTY) LTD	- 12,552.05
37848	2479-REGISTRAR OF DEEDS	- 9,166.00
37849	2817-SONDLO & KNOPP ADVERTISEMENT	- 19,659.83
37850	3036-STEDONE DEVELOPMENT(PTY)LTD	- 1,195,687.35
37851	3493-INYANDA YAMA - AFRIKA TRADING ENTERPRISE	- 16,900.00
37852	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 12,954.75
37853	3658-COPYWORLD	- 7,935.46



ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37854	4078-TIDOO ENGINEERING SERVICES	- 924,918.35
37855	4216-SIZWE PAINTS (PTY) LTD	- 12,751.20
37856	4415-MEDIA MAESTRO	- 13,420.80
37857	5303-MNADI CIVILS CC	- 60,611.90
37858	5338-HARVEY WORLD TRAVEL EAST LONDON	- 278,275.36
37859	6368-NOMGUGU CONSTRUCTION	- 584,108.00
37860	6904-ESKOM 9920	- 2,483.43
37861	6906-ESKOM 7251	- 5,278.69
37862	6947-INAM INTLAHLA LOGISTICS AND PROJECTS	- 5,800.00
37863	6966-ESKOM 9126	- 221.84
37864	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 2,449,545.19
37865	7281-HLUROD SOLUTIONS (PTY) LTD	- 14,313.36
37866	7354-BELOVED VENTURE TRADING CC	- 12,765.00
37867	7563-ZBSN SIYAZAMA PTY LTD	- 4,000.00
37868	7572-B & SON/IGL PROJECTS JV	- 64,999.99
37869	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	- 78,650.57
37870	7735-MATHAFAMAHLE CONSTRUCTION AND PROJECTS	- 779,548.50
37871	7743-ORE ET LEBORA	- 29,145.00
37872	7809-EMALANGENI TECHNOLOGIES (PTY) LTD	- 134,436.00
37873	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 389,912.47
37874	7838-ROLL TO SECURE	- 24,989.50
37875	7847-THE INSTITUTE OF RISK MANAGEMENT SOUTH AFRICA	- 2,737.00
37876	7859-CROSSCHECK	- 10,722.60
37877	7877-JALI-KA MPUKU TRADING ENTERPRISE (PTY) LTD	- 8,700.00
37878	7888-ESKOM 7114	- 3,573.46
37879	7899-ALLENIO TRAVEL	- 243,512.10
37880	7921-TIZTA PROJECTS (PTY) LTD	- 38,312.00
37881	7939-WHISTLE BLOWERS	- 6,267.50
37882	7949-NKOHLA AND HALAM (PTY)LTD	- 11,900.00
37883	7961-XENKILE EXPRESS	- 3,960.00
37884	7965-BK SAFETY SPECIALISTS	- 49,584.32
37885	7982-MASWAYISWEKILE TRADING	- 24,500.00
37886	7983-MILANI AMAXESIBE TRANSPORT AND PROJECTS	- 18,300.00
37887	7989-ISAGWITYI (PTY) LTD	- 7,000.00
37888	7992-AYZOCATERING AND RESTAURANT	- 5,200.00
37889	1418-CONTOUR TECHNOLOGY	- 620,922.21
SUN0601	ZITWANA Y	- 785.00
SUN0602	MJAMBA N.C	- 70,204.32
SUN0603	ROZANI Z	- 1,432.90
SUN0604	INDWE RISK SERVICES	- 2,500.00
SUN0605	MANTSHONGO	- 1,481.81
SUN0606	INDWE RISK SERVICES	- 16,399.57
SUN0607	DEPARTMENT OF TRANSPORT	- 60,328.36
SUN0608	DEPARTMENT OF TRANSPORT	- 70,230.75
SUN0609	DEPARTMENT OF TRANSPORT	- 72,573.80

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
SUN0610	SANLAM GROUP	- 4,684,721.65
SUN0611	DEPARTMENT OF TRANSPORT	- 824,816.19
SUN0612	DEPARTMENT OF TRANSPORT	- 82,304.08
SUN0613	DEPARTMENT OF TRANSPORT	- 46,697.19
SUN0614	DEPARTMENT OF TRANSPORT	- 59,752.92
SUN0615	WESBANK	- 50,851.39
SUN0616	WESBANK	- 33,361.02
SUN0617	WESBANK	- 33,361.02
SUN0618	DEPARTMENT OF TRANSPORT	- 23,624.14
SUN0619	DEPARTMENT OF TRANSPORT	- 62,034.09
SUN0620	DEPARTMENT OF TRANSPORT	- 49,897.78
SUN0621	DEPARTMENT OF TRANSPORT	- 635,247.62
SUN0622	ENATIS	- 88,677.00
SUN0623	ENATIS	- 12,840.00
SUN0624	BDSA-LOAN	- 1,254,485.64
SUN0625	MATOMANE	- 500.00
SUN0626	BACELA T.T	- 1,460.76
SUN0627	DLATU S	- 1,422.05
SUN0628	GAJANA B	- 556.80
SUN0629	GAMGCA N.G	- 1,481.81
SUN0630	GXAGXISA S.K	- 1,763.20
SUN0631	HALAM X	- 500.00
SUN0632	INDWE RISK	- 2,500.00
SUN0633	JAVU T	- 4,542.40
SUN0634	MAGADLA K	- 2,952.40
SUN0635	MANDISI J	- 500.00
SUN0636	MATOMANE	- 1,590.00
SUN0637	MBANDLA V	- 500.00
SUN0638	MKILE U	- 500.00
SUN0639	MNYAMEZELI N	- 500.00
SUN0640	NDZENDZE V	- 500.00
SUN0641	NGABAYENA	- 2,000.00
SUN0642	NOKWAKELE T	- 500.00
SUN0643	NOKWALI M	- 1,481.81
SUN0644	ROZANI Z	- 440.00
SUN0645	SAKO S	- 2,113.90
SUN0646	SIKOBI X	- 3,791.60
SUN0647	TEMBULAND GAS	- 1,949.65
SUN0647	SUPERSPAR SPRIGG	- 1,648.50
SUN0648	ZATOCRON	- 1,481.81
SUN0649	DEPARTMENT OF TRANSPORT	- 284,406.40
SUN0650	DEPARTMENT OF TRANSPORT	- 539,463.62
SUN0651	DEPARTMENT OF TRANSPORT	- 692,564.52
SUN0652	DEPARTMENT OF TRANSPORT	- 31,960.67
SUN0653	DEPARTMENT OF TRANSPORT	- 78,728.90

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
SUN0654	DEPARTMENT OF TRANSPORT	- 487,422.93
SUN0655	DEPARTMENT OF TRANSPORT	- 647,703.29
SUN0656	DEPARTMENT OF TRANSPORT	- 582,264.88
SUN0657	INDWE RISK SERVICES	- 5,000.00
SUN0658	TEMBULAND GAS	- 1,978.80
SUN0659	MATOMANE N.P	- 1,838.18
SUN0660	ZINGQI	- 4,203.49
SUN0661	FUNANI YC	- 499.00
SUN0662	BKN CIVILS & PLUMBING	- 1,780.20
SUN0663	MATOMANE N	- 1,590.00
SUN0664	SHASTA TRADING	- 1,800.20
SUN0665	ZITWANI Y	- 552.78
SUN0666	RASONTI A	- 3,429.00
SUN0667	MAGADLA K	- 2,728.32
SUN0668	GXAGXISA S.K	- 1,735.36
SUN0669	ROZANI Z	- 819.60
SUN0670	SPARCS SUPERSPAR	- 1,233.31
SUN0671	DEPARTMENT OF TRANSPORT	- 238,094.41
SUN0672	DEPARTMENT OF TRANSPORT	- 737,671.35
SUN0673	VITSHA TRADING	- 714,805.64
		<b>-48,436,617.32</b>

**PAYMENTS FOR THE MONTH MAY**

REFERENCE	PAYEE	AMOUNT
37642	289-EASTERN CAPE DEVELOPMENT CORPO	- 74,821.82
37643	1308-JOLWANA MGIDLANA INCORPORATED	- 158,370.53
37644	2364-MNIKELO DALASILE & ASSOCIATES	- 99,989.51
37645	3566-J.A. LE ROUX ATTORNEYS	- 341,305.74
37646	3690-VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 189,612.74
37647	5109-KHULANATHI CONSULTING	- 151,035.00
37648	5303-MNADI CIVILS CC	- 595,845.75
37649	7331-NOSINDWA ATTORNEYS INC	- 199,797.51
37650	800-S.P.C.A.	- 44,000.00
37651	1418-CONTOUR TECHNOLOGY	- 571,391.15
37652	3225-BATHABLE CONSTRUCTION SERVICES	- 2,387,907.75
37653	3325-LOK CONSULTING	- 146,990.93
37654	7228-NINJA PROTECTION & SECURITY SERVICES	- 731,055.00
37655	7240-Phiko Security Service	- 579,600.00
37656	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	- 78,650.57
37657	7693-ZAMA-KHANYO (ZK JV)	- 200,531.25
37658	7711-KUMYOLZ INVESTMENTS	- 185,386.53
37659	7802-ESINASO TOURS (PTY) LTD	- 90,000.00
37660	7817-MJOES SECURITY AND CLEANING SERVICES	- 726,211.52
37661	3003-Sokhani Development & Consulting Engineers	- 74,470.14

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37662	7968-GOGBALA TRADING AND PROJECTS	- 74,000.00
37663	3644-ZAMA TRAFFIC SIGNALS CC	- 774,532.48
37664	4895-DENJAVU SERVICES	- 3,117,650.00
37665	7064-TemAvi (PTY) Ltd	- 71,455.57
37666	7750-LIKAMVA GEOMATICS (PTY) LTD	- 389,200.00
37667	5940-EARTH FREE ENVIRONMENTAL CONSULTANCY	- 203,550.00
37668	7449-Siyakhanyisa mult-purpose co-operative limited	- 112,000.00
37669	7481-MGOBHOZI WASTE MANAGEMENT AND OTHER PROJECTS	- 177,000.00
37670	7524-TORCHBAR SECURITY SERVICES	- 217,947.89
37671	7686-MALIMISO PROJECTS	- 500,463.90
37672	7714-CAMTHISI HOLDING	- 996,705.00
37673	7937-AGRIRAY PRIMARY COOPERATIVE LIMITED	- 189,519.90
37674	7953-NONDISH'LELE MULTI PURPOSE PRIMARY CO-OPERATIVE	- 177,000.00
37675	7954-INGCALI AGRICULTURAL SOLUTIONS	- 203,550.00
37676	7955-IKWEXI LOMSO TRADING ENTERPRISE	- 168,000.00
37677	7429-R.N.E HOLDINGS (Pty) Ltd	- 7,804.62
37678	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 1,212,879.30
37679	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 836,336.81
37680	3901-ABANGULA ICT SOLUTIONS	- 165,004.30
37681	32-LITHOTECH	- 17,079.80
37682	289-EASTERN CAPE DEVELOPMENT CORPO	- 72,704.65
37683	1045-GAME STORES	- 5,751.00
37684	1601-STUTTAFORD VAN LINES	- 21,426.80
37685	3345-ERGOFLEX 520 CC	- 1,108,153.80
37686	4415-MEDIA MAESTRO	- 29,393.28
37687	4761-EZOLUTSHA TRADING (PTY) LTD	- 3,700.00
37688	5303-MNADI CIVILS CC	- 939,435.00
37689	5706-CHULETHO CONSULING ENGINEERS AND PROJECT	- 180,651.48
37690	6368-NOMGUGU CONSTRUCTION	- 692,392.00
37691	6821-GUNDS ENTERPRISE (PTY) LTD	- 9,100.00
37692	6904-ESKOM 9920	- 872,115.50
37693	6909-ESKOM 6712	- 29,536.07
37694	6912-ESKOM 9804	- 20,479.95
37695	6913-ESKOM 6980	- 3,570.65
37696	6939-CIGFARO	- 11,259.00
37697	7013-MAMVUKS COMPANY	- 24,500.00
37698	7203-SNR ELECTRICAL	- 2,499,302.12
37699	7228-NINJA PROTECTION & SECURITY SERVICES	- 731,055.00
37700	7240-Phiko Security Service	- 579,600.00
37701	7281-HLUROD SOLUTIONS (PTY) LTD	- 22,922.18
37702	7307-MUST'VE BOOKS	- 11,182.00
37703	7316-YVBM TRADING	- 29,277.70
37704	7329-SIYA AND AYA ENGINEERING PTY LTD	- 2,243,262.38
37705	7354-BELOVED VENTURE TRADING CC	- 7,820.00
37706	7562-KULA AFRIKA PROJECTS	- 553,373.10

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37707	7572-B & SON/IGL PROJECTS JV	- 1,235,000.01
37708	7678-STRAIGHT BREAKDOWN	- 28,750.00
37709	7724-ESKOM 7572	- 4,119.40
37710	7749-AMLO TRADING	- 562,483.69
37711	7817-MJOES SECURITY AND CLEANING SERVICES	- 726,211.52
37712	7825-CITY STATIONERS	- 6,572.30
37713	7865-LUMILE INVESTMENTS PTY LTD	- 7,100.00
37714	7915-KEITH NGESI MEDIA	- 24,437.50
37715	7924-CORUNUM MODO (PTY) LTD	- 29,250.00
37716	7943-ESKOM 5221	- 3,050.51
37717	7972-ALADURA ACCOMMODATION (PTY) LTD	- 24,500.00
37718	7724-ESKOM 7572	- 3,852.85
37719	7429-R.N.E HOLDINGS (Pty) Ltd	- 62,691.64
37720	7985-EYE DETECT PRIVATE INVESTIGATIONS AND LIE DETECTI	- 9,418.88
37721	1568-KHWALO'S CONSTRUCTION	- 682,917.39
37722	1967-CNN Development Engineers	- 120,750.00
37723	5106-BM INFRASTRUCTURE DEVELOPMENT PTY LTD	- 152,437.50
37724	5303-MNADI CIVILS CC	- 1,003,708.35
37725	6878-T.L LUZIPHO ATTORNEYS	- 111,314.23
37726	6915-IAN MOSS	- 100,091.25
37727	7331-NOSINDWA ATTORNEYS INC	- 21,738.87
37728	7402-IMBUMBA DEVELOPMENTS	- 2,156,359.25
37729	7429-R.N.E HOLDINGS (Pty) Ltd	- 20,004.39
37730	7729-TEKOA ENGINEERS	- 389,501.86
37731	7734-MANITSHANA ATTORNEYS	- 60,924.30
37732	7788-MATHEW GROUP CONSTRUCTION	- 437,680.80
37733	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 1,080,048.91
37734	7918-RENEILWE CONSULTING & PLANNERS cc	- 343,965.00
37749	1568-KHWALO'S CONSTRUCTION	- 275,102.74
37750	6368-NOMGUGU CONSTRUCTION	- 329,013.62
37751	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 688,928.76
37752	7749-AMLO TRADING	- 194,879.94
37753	5338-HARVEY WORLD TRAVEL EAST LONDON	- 106,082.22
37754	5651-TAKITSI INVESTMENTS (PTY) LTD	- 120,000.00
37755	7899-ALLENIO TRAVEL	- 102,593.47
37756	7564-ATHINDURA TRADING	- 833,370.96
37757	7732-ABENGUNI PHAHLE CONSTRUCTION JV	- 496,144.57
37758	7788-MATHEW GROUP CONSTRUCTION	- 638,548.17
37759	484-AUDITOR GENERAL	- 1,200,770.05
37760	2817-SONDLO & KNOPP ADVERTISEMENT	- 10,323.55
37761	4415-MEDIA MAESTRO	- 6,826.50
37762	4895-DENJAVU SERVICES	- 717,864.50
37763	7281-HLUROD SOLUTIONS (PTY) LTD	- 2,143.50
37764	7354-BELOVED VENTURE TRADING CC	- 19,435.00
37765	7704-BONNIELUTHO TRADING	- 24,500.00

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37766	7859-CROSSCHECK	- 23,529.00
SUN0501	ENATIS	- 136,994.40
SUN0502	QUALITY PLUMBERS	- 1,844.00
SUN0503	THE INK SPOT	- 1,528.00
SUN0504	GXAGXISA S.K	- 1,750.20
SUN0505	MPONGOMA Z	- 1,531.20
SUN0506	QUALITY PLUMBERS	- 536.60
SUN0507	MILLENIUM COMPUTERS	- 560.00
SUN0508	BRAVE SOUL	- 2,000.00
SUN0509	INDWE RISK SERVICES	- 2,500.00
SUN0510	NOKWAKELE T	- 500.00
SUN0511	RWEXANA S3	- 600.00
SUN0512	DEPARTMENT OF TRANSPORT	- 621,304.86
SUN0513	DEPARTMENT OF TRANSPORT	- 634,814.04
SUN0514	JAFTA ZMT	- 269.98
SUN0515	MANTASHE S	- 1,542.00
SUN0516	MASINDWA T	- 1,481.81
SUN0517	MATOMANE N.P	- 1,919.58
SUN0518	MDANI M	- 14,000.00
SUN0519	MUST'VE BOOKS	- 695.00
SUN0520	NATIONAL ROAD FUNDS	- 2,000.00
SUN0521	NDZELU Z	- 1,407.07
SUN0522	VUZANE R	- 16,100.00
SUN0523	ZITWANA Y	- 2,541.79
SUN0524	VUZANE R	- 16,494.40
SUN0525	MOTAU C	- 19,600.00
SUN0526	MDANI M	- 1,373.44
SUN0527	JIMMY SUPERSPAR	- 1,041.56
SUN0528	GAME STORES	- 1,499.00
SUN0529	BAKUSELE M	- 1,481.81
SUN0530	MACAKATI N.D	- 1,481.81
SUN0531	INDWE RISK SERVICES	- 2,500.00
SUN0532	MDLODLONGI B	- 670.00
SUN0533	MBEWU B	- 9,590.00
SUN0534	XOKI S	- 2,088.00
SUN0535	ESKOM	- 12,000,000.00
SUN0536	SWIFT TRAVEL AND TOURS CC	- 736,431.77
SUN1280	MARCONISHANA CATERING AND SUPPLIERS CC	29,950.00
		<b>-57,352,275.94</b>

**PAYMENTS FOR THE MONTH OF APRIL**

REFERENCE	PAYEE	AMOUNT
37557	1490-SDM CONSULTING ENGINEERING	- 117,194.20
37558	1967-CNN Development Engineers	- 247,250.00
37559	6368-NOMGUGU CONSTRUCTION	- 407,184.64
37560	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 788,510.74
37561	7733-GOVERNOR GROUP	- 551,312.94
37562	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 2,320,924.71
37563	7930-ISUZU MOTORS SOUTH AFRICA	- 3,560,756.03
37564	7833-SIZA KANCANE TRADING ENTERPRISE 72	- 1,050,088.00
37565	294-ESKOM	- 32,284,661.17
37566	1418-CONTOUR TECHNOLOGY	- 506,038.40
37567	1537-ITEC WILD COAST	- 66,251.48
37568	1636-R-DATA	- 129,918.59
37569	3690-VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 190,188.87
37570	5940-EARTH FREE ENVIRONMENTAL CONSULTANCY	- 203,550.00
37571	6854-OUTDOOR MACHINE SHOP	- 197,770.10
37572	7693-ZAMA-KHANYO (ZK JV)	- 161,644.23
37573	7711-KUMYOLZ INVESTMENTS	- 102,991.56
37574	7859-CROSSCHECK	- 257,238.90
37575	1308-JOLWANA MGIDLANA INCORPORATED	- 948,805.81
37576	6878-T.L LUZIPHO ATTORNEYS	- 99,398.64
37577	7331-NOSINDWA ATTORNEYS INC	- 26,717.50
37578	7587-MAFUNGO TSHAKA INC.	- 59,301.31
37579	3551-FORT HARE SOLUTIONS	- 596,398.40
37580	5106-BM INFRASTRUCTURE DEVELOPMENT PTY LTD	- 101,250.00
37581	5338-HARVEY WORLD TRAVEL EAST LONDON	- 93,822.17
37582	5706-CHULETHO CONSULTING ENGINEERS AND PROJECT	- 313,848.80
37583	7899-ALLENIO TRAVEL	- 130,242.80
37584	2479-REGISTRAR OF DEEDS	- 3,040.00
37585	2817-SONDLO & KNOPP ADVERTISEMENT	- 14,365.80
37586	3125-MILLENNIUM DELTA COMPUTERS	- 2,500.00
37587	6966-ESKOM 9126	- 201.76
37588	7657-LWTS HOLDINGS (PTY)LTD	- 7,800.00
37589	7938-VEE MAC TRADING AND PROJECTS (PTY)LTD	- 7,750.00
37590	4895-DENJAVU SERVICES	- 12,995.00
37591	7405-CUSHELE TRADING ENTERPRISE (PTY) LTD	- 24,540.00
37592	7735-MATHAFAMAHLE CONSTRUCTION AND PROJECTS	- 441,700.00
37593	7662-VITSHA TRADING	- 922,557.08
37594	7701-BONTINITE CONSTRUCTION	- 166,500.00
37595	289-EASTERN CAPE DEVELOPMENT CORPO	- 76,970.15
37596	1537-ITEC WILD COAST	- 94,860.95
37597	1745-ICT CHOICE	- 991,811.75
37598	2655-DRIVING LICENCE CARD ACCOUNT	- 85,873.00
37599	2817-SONDLO & KNOPP ADVERTISEMENT	- 97,787.49
37600	3148-SPOSINE AGENCIES CC	- 22,000.00

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
37601	3190-LT NTLOKO ELECTRICAL CONTRACTORS	- 2,789,394.00
37602	4415-MEDIA MAESTRO	- 51,438.24
37603	4896-TSHALANE CONSTRUCTION AND MAINTAINANCE	- 704,067.95
37604	5338-HARVEY WORLD TRAVEL EAST LONDON	- 51,653.52
37605	5588-ASANTE HOSPITALITY (PTY) LTD	- 18,000.00
37606	6865-SWIFT TRAVEL AND TOURS CC	- 26,529.00
37607	7281-HLUROD SOLUTIONS (PTY) LTD	- 8,125.41
37608	7429-R.N.E HOLDINGS (Pty) Ltd	- 71,379.22
37609	7563-ZBSN SIYAZAMA PTY LTD	- 43,870.00
37610	7713-ALUTHA HOLDINGS 82	- 84,555.05
37611	7714-CAMTHISI HOLDING	- 695,520.00
37612	7792-RAYNER AB SOLUTIONS (PTY) LTD	- 29,900.00
37613	7939-WHISTLE BLOWERS	- 6,267.50
37614	7950-MKILE TRADING (PTY) LTD	- 28,000.00
37615	7960-TSHISA-MFAZI GENERAL CONSTRUCTION AND PROJECTS	- 29,900.00
37616	7964-ABUCOL	- 24,500.00
37617	7973-SHERIFF MTHATHA	- 22,668.00
37618	7729-TEKOA ENGINEERS	- 461,744.80
37619	7736-IPHUPHA INVESTMENTS	- 156,765.20
37620	6913-ESKOM 6980	- 3,451.44
37621	6966-ESKOM 9126	- 389.08
37622	7749-AMLO TRADING	- 199,782.88
37623	7888-ESKOM 7114	- 9,178.43
37624	7943-ESKOM 5221	- 2,953.65
37625	7429-R.N.E HOLDINGS (Pty) Ltd	- 366,207.50
37626	1488-MBSA CONSULTING ENGINEERS	- 69,649.75
37627	7766-TELKOM MOBILE	- 5,716.71
37628	484-AUDITOR GENERAL	- 322,913.20
37629	1636-R-DATA	- 99,674.17
37630	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 4,370.00
37631	5438-SIFEZEKE TRADING AND ENTERPRISE	- 29,500.00
37632	5779-SABS STANDARDS	- 3,045.23
37633	7281-HLUROD SOLUTIONS (PTY) LTD	- 7,983.50
37634	7429-R.N.E HOLDINGS (Pty) Ltd	- 10,593.79
37635	7568-KABS EVENTS	- 29,999.00
37636	7910-LUNGY-MOSE TRADING AND PROJECTS	- 10,500.00
37637	7952-MS KUNJU TRANSPORT	- 4,200.00
37638	7957-NKULULEKO NETWORK CLUB AND TRADING (PTY) LTD	- 15,500.00
37639	7962-ALVOGEN	- 24,500.00
37640	7281-HLUROD SOLUTIONS (PTY) LTD	- 3,999.56
37641	7958-PANDULWAZI TRADING ENTERPRISE	- 28,000.00
SUN0401	VITSHA TRADING	- 922,557.08
SUN0401	VITSHA TRADING	922,557.08
SUN0401	DEPARTMENT OF TRANSPORT	- 53,827.37
SUN0402	DEPARTMENT OF TRANSPORT	- 164,364.32



ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

REFERENCE	PAYEE	AMOUNT
SUN0403	TEMBULAND GAS	- 1,499.80
SUN0404	VUZANE R	- 11,894.40
SUN0405	NDLOVU M	- 1,481.81
SUN0406	DUMEKO M	- 1,481.81
SUN0407	NDIKI Z	- 346.10
SUN0408	FUNANI Y.C	- 344.70
SUN0409	CRL RIGHTS COMMISS	- 1,481.81
SUN0410	NDUNA N	- 396.00
SUN0411	DELIHLAZO B	- 1,422.05
SUN0412	NGXISHE M	- 25,225.58
SUN0413	MBENENGE O	- 550.00
SUN0414	MILLENIUM COMPUTERS	- 1,440.00
SUN0415	DICKEN M	- 359.98
SUN0416	MAPOMA N	- 989.93
SUN0417	BUNZI N	- 500.00
SUN0418	NONDLAZI S	- 1,421.67
SUN0419	HLATSHANENENI C	- 1,342.88
SUN0420	WATCH TOWER SOCIETY	- 10,274.33
SUN0421	MNQOKOYI U	- 705.96
SUN0422	DUBE Z	- 500.00
SUN0423	INDWE RISK	- 22,203.60
SUN0424	INK SPOT	- 1,998.00
SUN0425	JAKO N	- 500.00
SUN0426	MAGADLA K	- 1,160.00
SUN0427	MASINYANE V	- 2,969.60
SUN0428	MENZIWA K	- 1,481.81
SUN0429	MSIWA U.M	- 7,663.73
SUN0430	NCATSHA L	- 1,481.81
SUN0431	NCOMANZI N	- 1,481.81
SUN0432	NDLALA P	- 946.56
SUN0433	NOHAJI M.G & E.N	- 761.76
SUN0434	Pangindlela JSS	- 1,422.05
SUN0435	TEMBULAND GAS	- 1,800.00
SUN0436	VUZANE R	- 32,988.80
SUN0437	REGISTRAR OF DEEDS	- 5,340.00
SUN0438	TSHUKU W	- 10,000.00
SUN0439	MGULWA Z.K	- 6,612.13
SUN0440	ENATIS	- 35,483.20
SUN0441	DEPARTMENT OF TRANSP	- 708,658.89
SUN0442	DEPARTMENT OF TRANSP	- 61,381.58
		<b>- 56,231,084.58</b>

**ANNEXURE B: REPORT ON THE STATE OF THE MUNICIPALITY FINANCES**

**REPORT ON THE STATE OF THE MUNICIPALITY FINANCES**

**1. PURPOSE**

To report on the state of the municipal financial as of 30 June 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 30 June 2024, Month 12. 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 the rest of the months.

REVENUE ANALYSIS AS AT 30 JUNE 2024	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 202404 ACTUAL	Sum of 202405 ACTUAL	Sum of 202406 ACTUAL	Sum of TOTAL ACTUAL
<b>Revenue</b>	-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	-66 125 831,76	-70 227 666,35	-117 744 144,21	-1 729 761 440,58
<b>Exchange Revenue</b>	-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	-57 075 772,38	-58 858 782,63	-99 798 647,85	-784 226 970,88
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	-48 372 444,44	-51 185 459,82	-90 197 513,58	-674 919 061,42
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	-2 005 065,79	-2 037 023,84	-1 855 630,65	-23 131 918,38
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	-72 501,13	-57 079,21	-58 037,05	-717 684,37
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	-959 685,43	-1 244 829,14	-984 810,03	-998 116,52	-964 853,13	-846 219,14	-12 776 067,65
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	-4 479 594,31	-4 141 218,36	-4 735 321,78	-50 647 371,86
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	-132 403,49	-94 344,25	-1 001 560,78	-6 057 731,68
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	-1 015 646,70	-378 804,02	-1 104 364,87	-15 977 135,52
<b>Non-exchange Revenue</b>	-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	-9 050 059,38	-11 368 883,72	-17 945 496,36	-945 534 469,70
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	169 453,27	1 863 289,85	-432 251,51	-289 509 288,73
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	-144 898,10	-131 434,84	-41 121,58	-1 156 256,55
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	-398 042,89	-445 837,50	-457 617,41	-5 233 581,98
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	-3 254 186,65	-2 403 727,56	-3 176 512,38	-35 401 651,62
Surcharges and Taxes	-2 250 724,10	-1 821 709,50	-1 144 208,13	998 788,50	-	-	1 137 884,96	-	-	-	-	-	-4 217 853,23
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	-5 422 385,01	-10 251 173,67	-12 700 108,52	-610 015 837,59
<b>Grand Total</b>	<b>-619 429 112,12</b>	<b>-73 355 991,32</b>	<b>-69 982 011,81</b>	<b>-82 166 676,39</b>	<b>-86 610 179,91</b>	<b>-221 067 752,33</b>	<b>-69 068 566,37</b>	<b>-71 251 611,13</b>	<b>-182 731 896,88</b>	<b>-66 125 831,76</b>	<b>-70 227 666,35</b>	<b>-117 744 144,21</b>	<b>-1 729 761 440,58</b>

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

EXPENDITURE ANALYSIS

Below is the expenditure for the year ended 30 June 2024

EXPENDITURE ANALYSIS AS AT 30 JUNE 2024	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 202404 ACTUAL	Sum of 202405 ACTUAL	Sum of 202406 ACTUAL	Sum of TOTAL ACTUAL
<b>Expenditure</b>	<b>134 280 130,16</b>	<b>155 387 245,90</b>	<b>164 117 956,57</b>	<b>104 803 822,67</b>	<b>165 411 278,64</b>	<b>102 146 683,91</b>	<b>107 910 436,06</b>	<b>177 144 716,68</b>	<b>136 205 731,56</b>	<b>119 678 406,40</b>	<b>170 351 562,35</b>	<b>215 178 924,63</b>	<b>1 752 616 895,53</b>
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	51 363 565,57	50 743 258,91	55 584 916,04	594 561 269,58
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	2 572 707,74	2 532 962,38	2 573 055,54	31 635 136,63
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	35 185 371,95	36 175 219,38	62 729 171,97	494 974 096,97
Depreciation and Amortisation	-	-	66 261 768,28	-	44 338 670,72	-	-	66 936 133,94	22 443 651,96	-	45 376 729,67	21 477 324,71	266 834 279,28
Contracted Services	4 250 705,15	7 828 130,76	8 700 751,17	3 317 244,68	16 865 244,02	9 318 315,47	11 763 649,08	8 174 485,10	11 973 316,49	16 188 334,40	20 930 640,47	28 607 634,53	147 918 451,32
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	11 603 075,11	13 906 769,86	21 769 939,47	96 822 200,81
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	1 413 288,25	2 519 616,81	2 058 917,64	16 131 386,19
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	3 171 971,04	4 504 253,80	4 778 777,42	34 964 864,32
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	6 649 287,22	1 965 864,02	1 211 086,73	2 323 799,94	2 072 165,96	17 830 914,83
Inventory Consumed	751 695,15	7 253 248,00	358 668,12	11 688,33	2 929 366,10	3 814 284,70	232 755,90	867 086,19	2 810 905,73	2 735 861,64	2 363 806,87	6 278 881,56	30 408 248,29
Consumables	36 113,50	278 248,00	22 201,74	6 485,01	396 658,00	1 949 750,00	-	535 526,30	1 047,34	2 231,19	1 502 178,37	1 109 307,20	5 839 746,65
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	2 733 630,45	861 628,50	5 169 574,36	24 568 501,64
Irrecoverable Debts Written Off	56 110,62	530 348,44	268 463,65	381 820,43	546 493,49	314 317,29	1 531 899,52	109 065,38	205 343,67	193 485,96	3 800,07	51 180,49	3 974 198,25
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	1 023 661,02	268 569,74	1 259 367,69	13 759 211,99
Furniture and Office Equipment	149 014,32	46 997,07	371 283,24	213 642,06	586 473,48	139 008,55	234 206,35	184 881,86	200 954,86	224 843,52	235 728,83	239 132,72	2 826 166,86
Infrastructure	-	1 819 441,82	591 789,72	-	6 332 076,91	-	-	-	190 000,00	798 817,50	32 840,91	1 020 234,97	10 785 201,83
Other Assets	-	-	88 705,98	-	59 137,32	-	-	-	-	-	-	-	147 843,30
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
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	12 676 852,05	9 166 007,76	12 889 001,19	9 204 331,39	9 632 774,92	34 545 226,14	150 721 088,39
Advertising, Publicity and Marketing	-	303 291,19	147 179,34	156 054,34	163 872,31	28 202,11	211 048,74	277 564,83	93 654,73	185 319,87	41 350,58	535 086,45	2 142 624,49
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	2 182 687,22	2 118 754,31	1 267 188,91	19 822 728,25
Bank Charges, Facility and Card Fees	716 399,85	40 567,00	122 844,41	140 567,49	72 480,79	141 673,29	149 847,50	552 438,72	88 359,92	75 735,47	62 739,83	59 739,43	1 118 516,26
Bursaries (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Discount	56 893,58	55 082,38	56 093,96	51 072,37	54 540,14	51 555,25	55 305,67	53 710,34	57 957,46	41 866,14	60 698,20	63 653,75	658 429,24
Cleaning Services	-	-	-	-	540,00	-	-	507,00	-	-	-	-	1 047,00
Commission	151 174,39	146 685,80	-	-	-	-	-	-	-	-	933 505,72	100 878,00	1 332 243,91
Communication	111 769,58	335 259,78	237 794,76	91 444,09	140 778,51	244 065,34	346 682,69	174 111,44	173 592,05	173 246,06	3 241,85	499 189,86	2 531 176,01
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-	-	8 800,00	8 800,00
Deeds	-	-	-	10 334,00	8 593,00	1 788,00	1 184,00	2 892,00	3 040,00	2 300,00	5 897,22	6 308,78	42 337,00
Entertainment	911 208,20	1 044 031,19	1 256 769,60	998 460,82	1 102 289,20	1 084 585,70	1 079 901,46	1 103 597,05	1 216 075,38	1 177 589,30	966 361,43	1 504 990,60	13 445 859,93
External Audit Fees	-	112 814,80	1 065 240,06	1 569 743,05	4 240 205,62	667 693,80	284 154,30	73 705,70	280 794,09	1 044 147,87	227 598,79	38 129,26	9 604 227,34
External Computer Service	21 447,00	66 512,69	170 295,79	164 696,29	612 314,70	351 604,92	93 904,49	378 504,49	5 023 085,64	98 704,49	87 991,80	310 252,93	7 379 315,23
Hire Charges	569 782,75	658 160,30	553 073,31	491 464,18	251 030,96	1 234 067,37	643 612,00	1 534 793,28	402 502,87	1 727 798,36	383 216,43	1 648 792,08	10 098 293,89
Indigent Relief	-	-	89 411,08	-	-	-	74 673,18	-	-	-	-	-	164 084,26
Insurance Underwriting	18 349,40	36 621,94	18 260,86	43 085,91	6 521,73	52 489,77	5 041 186,32	108 857,74	40 561,86	106 109,91	4 347,82	33 870,97	5 510 264,23
Land Alienation Costs	4 772,14	-	1 708,35	-	-	-	10 254,69	-	-	-	-	-	16 735,18
Learnerships and Internships	67 516,63	86 575,53	128 673,15	67 516,63	67 516,63	67 516,63	16 349,48	100 006,10	105 123,08	77 897,92	71 406,81	284 174,16	1 140 272,75
Licences	101 552,00	10 731,00	19 377,50	2 970,00	1 076,40	58 593,50	21 480,00	325 588,60	426 479,50	38 131,23	138 994,40	101 957,00	1 246 931,13
Municipal Services	-	19 980 039,54	18 316 655,72	984 240,66	1 308 204,86	1 010 118,40	1 105 464,32	504 909,16	1 016 098,39	1 128 837,20	503 405,27	25 568 247,71	34 792 909,79
Printing, Publications and Books	4 443,60	-	6 629,57	1 843,00	-	1 539,13	-	-	-	-	-	-	22 232,73
Professional Bodies, Membership and Subscription	6 308 254,52	14 148,78	-	-	-	-	-	8 478,35	869,57	2 921,74	582,61	28 431,53	6 372 159,67
Registration Fees	5 000,00	134 852,16	198 666,52	734 270,87	509 222,62	258 185,36	4 149,57	110 086,37	6 868,70	12 130,44	107 694,82	-	3 017 156,21
Remuneration to Section 79 Committee Members	5 232,00	-	22 219,88	-	-	-	12 168,00	-	-	-	-	-	39 619,88
Resettlement Cost	-	-	80 052,18	124 613,63	113 880,01	-	39 218,26	-	-	-	18 632,00	38 128,70	414 524,78
Rewards Incentives	-	-	-	-	-	-	-	-	-	5 450,00	-	10 900,00	16 350,00
Samples and Specimens	-	-	-	-	-	-	-	-	-	-	-	-	-
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	16 471,38	16 471,38	16 471,38	197 656,56
Signage	-	-	-	-	-	-	-	-	-	-	-	-	287 250,00
Skills Development Fund Levy	531 474,85	414 925,64	631 140,14	565 664,70	544 256,21	552 033,96	555 259,22	446 409,75	440 813,61	457 588,12	470 614,19	484 454,71	6 094 635,10
Supplier Development Programme	-	-	-	-	-	-	-	4 317,55	-	-	-	-	16 142,96
Transport Provided as Part of Departmental Activities	-	-	1 900,00	1 459,38	-	-	-	-	3 800,00	1 919,58	-	132 283,73	141 362,69
Travel and Subsistence	602 411,91	981 899,76	975 035,85	755 440,88	792 792,36	486 543,66	666 028,98	485 450,89	638 512,82	574 426,04	96 787,99	503 678,83	7 559 009,97
Uniform and Protective Clothing	-	-	-	-	-	-	-	-	-	-	37 900,00	156 810,00	194 710,00
Vehicle Tracking	39 722,02	41 515,78	47 409,41	44 892,10	45 158,42	45 144,10	45 144,10	45 144,10	43 235,66	45 976,96	45 526,96	-	488 869,61
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-	-	-	-
Wet Fuel	-	1 074 896,45	1 118 331,62	1 154 218,01	1 240 333,59	1 489 701,77	1 077 934,08	1 085 639,34	2 800 532,14	-	-	785 991,25	11 827 578,25
Workmen's Compensation Fund	-	-	-	-	-	-	-	-	-	-	3 303 202,61	-	3 303 202,61
Surplus / Deficit	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>134 280 130,16</b>	<b>155 387 245,90</b>	<b>164 117 956,57</b>	<b>104 803 822,67</b>	<b>165 411 278,64</b>	<b>102 146 683,91</b>	<b>107 910 436,06</b>	<b>177 144 716,68</b>	<b>136 205 731,56</b>	<b>119 678 406,40</b>	<b>170 351 562,35</b>	<b>215 178 924,63</b>	<b>1 752 616 895,53</b>

## TOP 10 EXPENDITURE ANALYSIS

Below are the Top 10 expenditure items for the period ended 30 June 2024 with the exception of the non-cash item of depreciation of R266.8 million. These top 10 expenditures make a total of R1.596 million of the R1.753 Million of the total expenditure to date as at 30 June 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 202404 ACTUAL	Sum of 202405 ACTUAL	Sum of 202406 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	51 363 565,57	50 743 258,91	55 584 916,04	594 561 269,58
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	35 185 371,95	36 175 219,38	62 729 171,97	494 974 096,97
Depreciation and Amortisation	-	-	66 261 768,28	-	44 338 670,72	-	-	66 936 133,94	22 443 651,96	-	45 376 729,67	21 477 324,71	266 834 279,28
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	11 603 075,11	13 906 769,86	21 769 939,47	96 822 200,81
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	3 171 971,04	4 504 253,80	4 778 777,42	34 964 864,32
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	2 572 707,74	2 532 962,38	2 573 055,54	31 635 136,63
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	2 733 630,45	861 628,50	5 169 574,36	24 568 501,64
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	2 182 687,22	2 118 754,31	1 267 188,91	19 822 728,25
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	6 649 287,22	1 965 864,02	1 211 086,73	2 323 799,94	2 072 165,96	17 830 914,83
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	1 023 661,02	268 569,00	1 259 367,69	13 759 211,25
<b>TOTALS</b>	<b>122 680 520,21</b>	<b>128 408 586,79</b>	<b>174 719 382,09</b>	<b>95 427 757,70</b>	<b>150 694 999,04</b>	<b>90 310 774,31</b>	<b>93 086 942,35</b>	<b>169 915 449,58</b>	<b>121 987 606,84</b>	<b>111 047 756,83</b>	<b>158 811 945,75</b>	<b>178 681 482,07</b>	<b>1 595 773 203,56</b>

## 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 and third 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	APRIL	MAY	JUNE	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	47 876 530,00	50 677 594,32	97 335 962,14	617 397 290,86
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	35 185 371,95	36 175 219,38	62 729 171,97	494 974 096,97
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	12 691 158,05	14 502 374,94	34 606 790,17	122 423 193,89
Percentage	-33%	-23%	11%	33%	43%	67%	65%	36%	55%	36%	40%	55%	25%

**RATIOS ANALYSIS:**

**Current Ratio** July 2023 – June 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	30-Apr-24	31-May-24	30-Jun-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	678 012 588,89	643 963 114,20	615 347 500,99
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	548 976 526,92	576 917 655,27	644 303 653,50
<b>Percentage</b>	169,13	148,20	141,14	132,36	123,24	147,29	129,36	124,90	136,28	123,50	111,62	95,51
<b>Ratio</b>	1,69	1,48	1,41	1,32	1,23	1,47	1,29	1,25	1,36	1,24	1,12	0,96
	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	1.2 : 1	1.1 : 1	1 : 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

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
July 2023	August 2023	September 2023	October 2023	November 2023	October 2023
<p>The current ratio of <b>1.69</b> 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 <b>1.48</b> as at end August 2023 one indicates that the municipality it 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 <b>1.41</b> 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 <b>1.32</b> 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 <b>1.21</b> 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 <b>1.47</b> 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> 
Month 07	Month 08	Month 09	Month 10	Month 11	Month 12
January 2024	February 2024	March 2024	April 2024	May 2024	June 2024
<p>The current ratio of <b>1.29</b> 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</p>	<p>The current ratio of <b>1.25</b> 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</p>	<p>The current ratio of <b>1.36</b> 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</p>	<p>The current ratio of <b>1.24</b> as at end April 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</p>	<p>The current ratio of <b>1.12</b> as at end May 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</p>	<p>The current ratio of <b>0.90</b> as at end June 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</p>



ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

continue operations at desired levels. 	operations at desired levels. 	operations at desired levels. 	operations at desired levels. 	operations at desired levels. 	operations at desired levels. 
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**Liquidity Ratio July 2023 – June 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.















 <b>Good</b>	More than 1
 <b>Bad</b>	Less than 1

Creditors as a percentage of cash and cash equivalents												
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	30-Apr-24	31-May-24	30-Jun-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	432 861 156,14	442 624 110,45	539 666 380,36
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	91 774 969,35	68 593 709,96	55 947 046,00
<b>Percentage</b>	332,72	542,99	554,23	590,89	792,40	453,41	727,04	514,84	378,28	471,65	645,28	964,60
<b>Ratio</b>	0,30	0,18	0,18	0,17	0,13	0,22	0,14	0,19	0,26	0,21	0,15	0,10
	0.3:1	0.18:1	0.18:1	0.17:1	0.13:1	0.22:1	0.14:1	0.19:1	0.26:1	0.21:1	0.15:1	0.10:1

**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.

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
The liquidity ratio of <b>0.3</b> as at end of July 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.2</b> as at end of August 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.2</b> as at end of September 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.2</b> as at end of October 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.13</b> as at end of November 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.2</b> as at end of December 2023 reflects municipality's inability to pay its current liabilities.
					
Month 07	Month 08	Month 09	Month 10	Month 11	Month 12
January 2024	February 2024	March 2024	April 2024	May 2024	June 2024
The liquidity ratio of <b>0.14</b> as at end of January 2024 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.19</b> as at end of February 2024 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.26</b> as at end of March 2024 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.21</b> as at end of April 2024 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.15</b> as at end of May 2024 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of <b>0.10</b> as at end of June 2024 reflects municipality's inability to pay its current liabilities.
					



**Cash / Cost Coverage Ratio:** July 2023 – June 2024

The cash cost coverage ratio looks at the municipality's ability to pay the fixed costs (salaries and other expenses) within the next month. This ratio includes only the cash and cash equivalents.











ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024







 <b>Good</b>	More than 1
 <b>Bad</b>	Less than 1

Cash/Cost Coverage Ratio:													
Norm is 1 - 3 months	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	30-Apr-24	31-May-24	30-Jun-24	
Cash and cash equivalents less Unspent Conditional Grants	78 674 468,74	38 935 426,02	14 490 159,44	23 615 091,57	19 544 815,02	27 348 750,08	10 957 368,25	11 771 521,76	27 288 268,24	13 956 315,35	10 361 642,28	5 998 527,66	
Fixed Operational Costs excl non cash items	134 280 130,13	289 667 379,06	387 523 564,35	492 403 231,80	616 868 159,94	715 546 678,85	825 974 169,01	933 665 697,65	1 047 427 777,25	1 167 106 183,65	1 292 081 016,33	1 485 782 616,25	
<b>Percentage</b>	58,59	13,44	3,74	4,80	3,17	3,82	1,33	1,26	2,61	1,20	0,80	0,40	
<b>Ratio</b>	0,59	0,13	0,04	0,05	0,03	0,04	0,01	0,01	0,03	0,01	0,01	0,00	

**Remarks**

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
The cash / cost coverage ratio of <b>0.59</b> 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.	The cash / cost coverage ratio of <b>0.13</b> 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.	The cash / cost coverage ratio of <b>0.04</b> 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.	The cash / cost coverage ratio of <b>0.05</b> 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.	The cash / cost coverage ratio of <b>0.03</b> 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.	The cash / cost coverage ratio of <b>0.04</b> 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.
					

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

Month 07	Month 08	Month 09	Month 10	Month 11	Month 12
January 2024	February 2024	March 2024	April 2024	May 2024	June 2024
The cash / cost coverage ratio of <b>0.01</b> 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.	The cash / cost coverage ratio of <b>0.01</b> 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.	The cash / cost coverage ratio of <b>0.03</b> 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.	The cash / cost coverage ratio of <b>0.01</b> as at end of April 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.	The cash / cost coverage ratio of <b>0.01</b> as at end of May 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.	The cash / cost coverage ratio of <b>0.001</b> as at end of June 2024 reflects municipality's inability to pay its liabilities as the cash on hand would not sustain the municipal operational for over a month.
					

**Current Debtors Collection Rate** July 2023 – June 2024

The percentage of revenue collected versus the billing for the year.



Good

95% or more



Bad

Less than 95%

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024













Debtors Management:												
Debtors Days												
Norm is 30 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	30-Apr-24	31-May-24	30-Jun-24
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	330 753 847,06	310 350 325,15	314 501 467,44
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	716 335 919,00	716 335 919,00	716 335 919,00
<b>Gross Debtors</b>	<b>1 112 106 660,00</b>	<b>1 205 327 134,00</b>	<b>1 079 554 266,00</b>	<b>1 154 665 834,64</b>	<b>1 001 676 726,00</b>	<b>1 079 554 266,00</b>	<b>1 052 559 613,00</b>	<b>1 072 521 541,88</b>	<b>1 060 682 371,18</b>	<b>1 047 089 766,06</b>	<b>1 026 686 244,15</b>	<b>1 030 837 386,44</b>
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	911 478 362,93	971 072 058,52	1 069 613 657,77
Days	993,58	949,68	759,36	731,15	577,70	571,77	516,53	490,95	452,70	419,31	385,90	351,77
Collection rate												
Norm is 95%	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	30-Apr-24	31-May-24	30-Jun-24
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	1 047 089 766,06	1 026 686 244,15	1 030 837 386,44
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	927 470 191,00	927 470 191,00	927 470 191,00
<b>Average Gross Debtors</b>	<b>2 039 576 851,00</b>	<b>2 132 797 325,00</b>	<b>2 007 024 457,00</b>	<b>2 082 136 025,64</b>	<b>1 929 146 917,00</b>	<b>2 007 024 457,00</b>	<b>1 980 029 804,00</b>	<b>1 999 991 732,88</b>	<b>1 988 152 562,18</b>	<b>1 974 559 957,06</b>	<b>1 954 156 435,15</b>	<b>1 958 307 577,44</b>
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	911 478 363	971 072 059	1 069 613 658
Rate	55%	40%	71%	61%	88%	78%	83%	82%	84%	87%	90%	90%

**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.

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
The Collection rate of <b>55%</b> as at end of July 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>994 days</b> to	The Collection rate of <b>40%</b> as at end of August 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>950 days</b> to	The Collection rate of <b>71%</b> as at end of September 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>759 days</b> to	The Collection rate of <b>61%</b> as at end of October 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>731 days</b> to	The Collection rate of <b>88%</b> as at end of November 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>577 days</b> to	The Collection rate of <b>78%</b> as at end of December 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>571 days</b> to

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

pay their outstanding debts.	pay their outstanding debts. Although it has slightly decreased from <b>55% to 40%</b> over the month.	pay their outstanding debts. Although it has slightly increased from <b>40% to 71%</b> over the month.	pay their outstanding debts. Although it has slightly decreased from <b>71% to 61%</b> over the month.	pay their outstanding debts. Although it has shown major increase from <b>61% to 88%</b> over the month.	pay their outstanding debts. Although it has slightly decreased from <b>88% to 78%</b> over the month.
					
<b>Month 07</b>	<b>Month 08</b>	<b>Month 09</b>	<b>Month 10</b>	<b>Month 11</b>	<b>Month 12</b>
<b>January 2024</b>	<b>February 2024</b>	<b>March 2024</b>	<b>April 2024</b>	<b>May 2024</b>	<b>June 2024</b>
The Collection rate of <b>83%</b> as at end of January 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>517 days</b> to pay their outstanding debts. Although it has slightly increased from <b>78% to 83%</b> over the month.	The Collection rate of <b>82%</b> as at end of February 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>491 days</b> to pay their outstanding debts. Although it has slightly decreased from <b>83% to 82%</b> over the month.	The Collection rate of <b>84%</b> as at end of March 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>453 days</b> to pay their outstanding debts. Although it has slightly increased from <b>82% to 84%</b> over the month.	The Collection rate of <b>87%</b> as at end of April 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>419 days</b> to pay their outstanding debts. Although it has slightly increased from <b>84% to 87%</b> over the month.	The Collection rate of <b>90%</b> as at end of May 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>386 days</b> to pay their outstanding debts. Although it has slightly increased from <b>87% to 90%</b> over the month.	The Collection rate of <b>90%</b> as at end of May 2024 reflects municipality's inability to collect or generate revenue as debtors are taking over <b>352 days</b> to pay their outstanding debts. There been no increase in the collection rate as it remains at <b>90%</b> over the month.
					

**Spending on Repairs and Maintenance** July 2023 – June 2024

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

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good

Above 10%



average

Between 5% and 8%



bad

Below 5 %

Asset Management:												
Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property												
Norm is 8%	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	30-Apr-24	31-May-24	30-Jun-24
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	59 843 180,34	65 343 179,96	73 838 860,87
Property, Plants and Equipment and Investment Property	2 232 194 085,86	2 175 686 792,57	2 182 455 223,18	2 145 769 656,87	2 153 923 184,34	2 160 523 623,41	2 098 845 683,08	2 085 196 791,81	2 310 989 298,39	2 086 431 421,43	2 059 840 990,45	2 059 840 990,45
%	0%	1%	1%	1%	2%	2%	2%	2%	2%	3%	3%	4%

**Remarks:**

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

**EXPENDITURE MANAGEMENT**

**Staff Wages and Salaries July 2023 – June 2024**



ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024



within norms 25% to 40%



outside 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	30-Apr-24	31-May-24	30-Jun-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	514 762 213	568 038 435	626 196 406
Total Operating Expenditure	134 280 130,13	289 667 379,06	387 523 564,35	558 665 000,08	727 468 598,94	826 147 117,85	958 818 988,01	1 111 202 270,59	1 247 408 002,15	1 367 086 408,55	1 537 437 970,90	1 752 616 895,53
Percentage	36%	34%	36%	35%	35%	37%	37%	37%	37%	38%	37%	36%

**Remarks:**

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

Month 01	Month 02	Month 03	Month 04	Month 05	Month 06
July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
Total salaries expenditure for the month ending 31 July 2023 amounts to <b>R48 852 384</b> . The total expenditure incurred is amounting to <b>R134.2m</b> , which translates to <b>36%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 31 August 2023 amounts to <b>R97 541 304</b> . The total expenditure incurred is amounting to <b>R289.6m</b> , which translates to <b>34%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 30 September 2023 amounts to <b>R140 865 492</b> . The total expenditure incurred is amounting to <b>R387.5m</b> , which translates to <b>36%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 30 October 2023 amounts to <b>R195 234 812</b> . The total expenditure incurred is amounting to <b>R558.6m</b> , which translates to <b>35%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 30 November 2023 amounts to <b>R252 169 617</b> . The total expenditure incurred is amounting to <b>R727.4m</b> , which translates to <b>35%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 31 December 2023 amounts to <b>R303 725 148</b> . The total expenditure incurred is amounting to <b>R826.1m</b> , which translates to <b>37%</b> that is within the acceptable norm of <b>25% to 40%</b> .

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

					
<b>Month 07</b>	<b>Month 08</b>	<b>Month 09</b>	<b>Month 10</b>	<b>Month 11</b>	<b>Month 12</b>
<b>January 2024</b>	<b>February 2024</b>	<b>March 2024</b>	<b>April 2024</b>	<b>May 2024</b>	<b>June 2024</b>
Total salaries expenditure for the month ending 31 January 2024 amounts to <b>R355 573 545</b> . The total expenditure incurred is amounting to <b>R958.8m</b> , which translates to <b>37%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 29 February 2024 amounts to <b>R408 568 998</b> . The total expenditure incurred is amounting to <b>R1 111.2m</b> , which translates to <b>37%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 31 March 2024 amounts to <b>R460 825 940</b> . The total expenditure incurred is amounting to <b>R1 247.4m</b> , which translates to <b>37%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 30 April 2024 amounts to <b>R514 762 213</b> . The total expenditure incurred is amounting to <b>R1 367m</b> , which translates to <b>38%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 31 May 2024 amounts to <b>R568 038 435</b> . The total expenditure incurred is amounting to <b>R1 537m</b> , which translates to <b>37%</b> that is within the acceptable norm of <b>25% to 40%</b> .	Total salaries expenditure for the month ending 30 June 2024 amounts to <b>R626 196 406</b> . The total expenditure incurred is amounting to <b>R1 753m</b> , which translates to <b>36%</b> that is within the acceptable norm of <b>25% to 40%</b> .
					

**ANNEXURE C: REGISTER OF AWARDS MADE THROUGH THREE QUOTATION SYSTEM**

NO	Order No	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
1	30381	Sposine Agencies Cc	20240405	Catering for VIP x 50 career expo	22000	Executive Council	100	100	F	N	N	N
2	30386	Rural Africa Trading	20240415	Ablution facility for community safety training	6400	Public Safety	100	100	M	N	N	N
3	30387	City Stationers	20240415	Request for toners	6572	Budget And Treasury	100	0	M	N	N	N
4	30388	Lithotech	20240415	Request procurement of toners for SCM office	17079.8	Budget And Treasury	36,87	20,18	M & F	N	N	N
5	30389	Corunum Modo (Pty) Ltd	20240417	Hiring of jetting truck	29250	Community Services	100	100	F	N	N	N
6	30390	Game Stores	20240418	Request for quotation of appliances for the office of director community services	6751	Community Services	11,94	4,64	M & F	N	N	N
7	30392	MAMVUKS COMPANY	20240418	Catering for community safety workshop for Councillors' Day one	24500	Public Safety	100	100	F	N	N	N
8	30393	Aladura Accommodation (Pty) Ltd	20240418	Catering for community safety workshop for Councillors' Day two	24500	Public Safety	100	100	F	N	N	N
9	30395	Lumile Investments Pty Ltd	20240419	Logistics for special council meeting	7100	Executive Council	100	0	M	Y	N	N
10	30396	Gunds Enterprise (Pty) Ltd	20240419	Catering for APAC	9100	Executive Council						
11	30397	YVBM Trading	20240424	Request for quotation of drone camera for monitoring of illegal dumps	29277.7	Community Services	100	100	F	N	N	N
12	30403	Sizwe Paints (Pty) Ltd	20240509	Supply and delivery of road making paint	12751.20	Technical services	70	0	M	N	N	N
13	30404	Copy World Pty Ltd	20240509	Toner for MVRA	19751.48	Public Safety	51	0	M	N	N	N



ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

NO	Order No	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
14	30405	Viwe Thando Trading Cc	20240508	Catering Technical IGR forum X 50 pax	7750.00	Executive Council	100	100	F	N	N	N
15	30406	Makhomanzi Trading Enterprise	20240514	Catering Candlelight Memorial X 200 pax	29500.00	Executive Council	100	100	F	N	N	N
16	30407	Maswayiswekile Trading	20240514	Catering for community safety forum day 2	24500.00	Public Safety	100	100	F	N	N	N
17	30409	Bonnielutho Trading	20240514	Catering for community safety forum day 1	24500.00	Public Safety	100	100	F	N	N	N
18	30410	New Beginnings (Pty) Ltd	20240516	Catering forward committee capacity building	15500.00	Executive Council	100	100	F	N	N	N
19	30411	Milani Amaxesibe Transport and Projects	20240516	Hiring Transport Mayoral Imbizo Ward 28	18300.00	Executive Council	100	0	M	N	N	N
20	30415	Xys Event Management	20240516	Hiring of Logistics Mayoral Imbizo ward 28	26800.00	Executive Council	100	0	M	Y	N	N
21	30416	Inyanda Yama - Afrika Trading Enterprise	20240520	Catering risk management 21/05/2024	16900.00	Executive Council	100	100	F	N	N	N
22	30418	Green Dot Media (Pty) Ltd	20240522	Annual Report Printing	15088.32	Executive Council	0	0	M	N	N	N
23	30419	Government Printing Works	20240522	Ticket books section 44	13864.00	Public Safety	0	100	F	N	N	N
24	30420	Safety Express Stromberg	20240522	Roadblock signs and speed humps	19492.50	Public Safety	0	100	M	N	N	N
25	30426	ZBSN Siyazama Pty Ltd	20240509	Hiring of Mobile Toilets Technical IGR forum	4000.00	Executive Council	100	100	F	Y	N	N
26	30428	Isagwityi (Pty) Ltd	20240528	Request logistics for elections in Mqanduli 01 pole tent and 50 chairs	7000.00	Executive Council	100	0	M	N	N	N
27	30429	Inam Intlahla Logistics and Projects	20240528	Request logistics for elections in Mthatha 01 pole tent and 50 chairs	5800.00	Executive Council	100	100	F	N	N	N

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

NO	Order No	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
28	30430	Jali-Ka Mpuku Trading Enterprise (Pty) Ltd	20240522	Hiring of PA System Podium Elections Prayer	8700.00	Executive Council	100	0	M	N	N	N
29	30432	Ayzo catering and restaurant	20240603	Catering for interviews for the posts of Director Corporate Services CFO from 04 June to 05 June 2024.	5200.00	Corporate Service	100	0	M	Y	N	N
30	30433	Ore et Lebora	20240604	Request for Fencing at Wilo Village	29145.00	Rural economic development	100	100	F	Y	N	N
31	30435	Nkohla and Halam (Pty) Ltd	20240606	Request for procurement of logistics for council meeting	11900.00	Executive Council	100	0	M	N	N	N
32	30436	Sp calcados (Pty) Ltd	20240611	Request for catering for LED forum	15500.00	Rural economic development	100	100	F	N	N	N
33	30437	Pholasizwesethu trading and projects	20240611	Catering for community safety audit day 2	15500.00	Public Safety	100	0	M	N	N	N
34	30438	Blossom trading projects	20240611	Catering for Community safety audit day 1	15500.00	Public Safety	100	100	F	N	N	N
35	30439	Simple solutions (Pty) Ltd	20240613	Catering Political IGR Forum	12400.00	Executive Council	100	100	F	Y	N	N
36	30440	Game stores	20240613	Request for procurement of 6 Electric fan	8994.00	Community Service	11,94	4,64	M & F	N	N	N
37	30441	Ilifa lamahlubi	20240614	Hiring of Logistics (PA System VIP Toilets) Political IGR Forum	12300.00	Executive Council	100	100	M	N	N	N
38	30442	Nzuzoyethu projects	20240619	Catering X 150 pax, Awareness Campaign Information Ward 24	23250.00	Executive Council	100	0	M	Y	N	N
39	30443	Mdumane base trading	20240619	Catering X 150 pax Awareness Campaign Ward 24, SPU	23250.00	Executive Council	100	0	100	N	N	N

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

NO	Order No	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
40	30444	Simile Revolution	20240619	Request for quotation of radio slots at UCR FM and Ngwane Fm	29000.00	Executive Council	100	100	F	Y	N	N
41	30446	Bulumko projects (Pty) Ltd	20240624	Hiring of Transport for Mayoral Imbizo ward18	6037.50	Executive Council	100	0	M	N	N	N
42	30447	Imi alu (Pty) Ltd	20240624	Hiring of logistics for Mayoral Imbizo at Ward 18	29970.00	Executive Council	100	100	Y	N	N	N
43	30449	LexisNexis (Pty) Ltd	20240625	Request for procurement of Local Government Library Book	4623.12	Executive Council	18,93	7,16	M & F	Y (3.06)	N	N
44	30450	Green dot media (Pty) Ltd	20240625	Request to procure customer care material and needs	29769.60	Corporate Service	0	0	M	N	N	N
45	30451	Copy world	20240625	Request for building control section Stamps	4019.48	Human Settlement	51	0	M	N	N	N
46	30452	Esinaso tours (Pty) Ltd	20240626	Request to procure air conditioners	29900.00	Internal Audit	100	100	F	Y	N	N
47	30453	Mampemvu trading enterprise	20240626	Request for catering for training at Mqanduli	13800.00	Rural Economic development	100	0	M	N	N	N
48	30456	Kwazikwakhe trading enterprise	20240626	Request for procurement of logistics	6095.00	Executive Council	100	0	M	N	N	N
49	30457	Nomana services	20240626	Catering for promotion of equal justice and gender-based violence awareness at Macosa A/A Mqanduli.	23250.00	Executive Council	100	100	F	Y	N	N
50	30458	Nyamies project (Pty) Ltd	20240626	Catering for promotion of equal justice and gender-based violence awareness at Macosa A/A Mqanduli.	23250.00	Executive Council	100	100	F	N	N	N
51	30459	Ncera catering trading	20240626	Catering for dialogue on young professionals and job seekers at Mthatha Stadium.	29500.00	Executive Council	100	0	M	Y	Y	Y
52	30460	Nizas trading	20240626	AFS Training for Internal Audit Staff	28000.00	Internal Audit	100	100	F	N	N	N

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

NO	Order No	Supplier Name	Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
53	30461	Lisat trading enterprise	20240621	Catering for APAC on 24-06-2024	7800.00	Executive Council	100	100	F	N	N	N
54	30465	Eye Detect private investigation and lie detect	20240628	Forensic Investigator	4880.00	Corporate Service	0	0	M	N	N	N

895561.70

**ANNEXURE D: REGISTER OF AWARDS MADE THROUGH COMPETITIVE BIDDING PROCESS (ABOVE R300,000 VAT INCL)**

No.	SCM NO	DESCRIPTION	SUPPLIER NME	AMOUNT	DEPARTMENT	TOWN	BEE LEV EL	Black owned %	Wom en %	Gende r M/F	Youth Y/N	Milit ary	Disa bled
1	044/2022/23	Panel of three (03) service providers for supply and delivery of animal medicine, feed and accessories for a period of three years on when as required bases (Re-advert).	MKJ 360 Pty (Ltd)	Rates based	RED	Mthatha	1	100	0	M	YES	NO	NO
			Mc Deo Consulting			Pretoria	1	100	100	F	NO	NO	NO
			ZBSN Siyazama Trading Pty Ltd			Mthatha	N/A	100	100	F	YES	NO	NO
2	018/2023/24	Panel of three (03) service providers for supply and delivery of building material for a period of three years	Ore el Leborá	Rates based	Budget and Treasury	Mthatha	1	100	100	F	YES	NO	NO
			Nontembiso Projects			Mthatha	1	100	0	M	YES	NO	NO
			Klaas Empire Construction			Mthatha	1	100	0	M	NO	NO	NO
3	024/2023/24	Appointment of a service provider to conduct full external quality assurance review (EQAR) for internal audit	Bono Skills Development Pty Ltd	Rates based	Internal Audit	Centurion	1	100	100	F	NO	NO	NO
4	017/2023/24	Appointment of a service provider for auctioneering services for a period of three years	Five Star Trading Enterprise cc T/A Action 24	Rates based	Budget and Treasury	Mpumalanga	1	100	0	M	NO	NO	NO
5	018/2023/24	Panel of three (03) service providers for supply and delivery of building material for a period of three years	Intlangula 86 trading Enterprise	Rates based	Technical Services	Mount Ayliff							
			Ergoflex 520 CC			Mthatha	1	100	51	M/F	NO	NO	NO
			Thalami Civils Pty Ltd			Mthatha	1	100	50	M/F	NO	NO	NO
			Maliswana Trading			Butterworth	1	100	0	M	NO	NO	NO
			Mathew and Sons Plant Hire			East London	2	100	0	M	YES	NO	NO
						Pinetown	1	100	0	M	NO	NO	NO

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

			Amampondomise Business Center Pty Ltd			Mthatha	1	100	10	M	NO	NO	NO
			Abantsundu 1 Building and Civils			Mthatha	1	100	0	M	NO	NO	NO
			Cycle civils and Projects			Mthatha	1	100	0	M	NO	NO	NO
			Balintulo Trading			East London	1	100	0	M	NO	NO	NO
6	020/2023/24	Appointment of service provider for sourcing of a distribution center/wholesale for the retail spaza shop support.	Aludini (Pty) Ltd	Rates base	Rural Economic Development		1	100	100	F	YES	NO	NO

**ANNEXURE E: REGISTER OF DEVIATIONS FROM THE PROCUREMENT PROCESSES**

NO	Order No	Supplier Name	Order Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability Y/N
1	282	CIGFARO	20240403	Registration Fees	15798.00	Executive And Council	0	0	M	N	N	N
2	284	Spectrum comminutions (Pty) Ltd	20240507	Motivation for spectrum communication to be considered for electricity SCADA refurbishment Project	145796.06	Technical services	4	0	0	N	0	N
3	286	Synergy business events	20240508	Request for Stall for Tourism indaba	52637.77	Executive and council	1	6	M&F	N	0	N
4	288	Post office	20240508	Postage of billing statements	284869.57	Budget and treasury	N/A	N/A	N/A	N/A	N/A	N/A
5	289	Government printing works	20240516	By-laws	136843.20	Community services	N/A	100	F	N	0	N
6	292	Eye detect private investigations and lie detect	20240520	Liar detector test on municipal employees	9418.88	Executive and council	2	0	M	N	0	N
7	295	The ethics institute	20240603	Ethics and Integrity training, development implementation plan	90025.00	Municipal Managers Office	84,62	50,26	M&F	N	0	N
8	297	The institute of internal auditors	20240607	IIA membership renewal 2024-25.	23928.66	Corporate Services	85	55	M&F	Y	0	N

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

9	298	The institute of risk management south africa	20240610	IRMSA membership fees	4824.25	Municipal Managers Office	86	48	M&F	N	0	N
10	304	Government printing works	20240619	Revenue Bylaws	193684.29	Budget and Treasury Office	N/A	N/A	N/A	N/A	N/A	N/A
11	305	Nafco engineering (pty) ltd	20240621	Request for tuition fee of MVLV Reticulation Training	12000.00	Technical Services	100	100	F	N	0	N
12	307	Registrar of deeds	20240621	Chief registrar of deeds	68952.00	Budget and Treasury Office	N/A	N/A	N/A	N/A	N/A	N/A
13	308	Government printing works	20240625	Gazette notice	10844.38	Human Settlement	N/A	N/A	N/A	N/A	N/A	N/A
14	320	The south African council for the quantity surveying profession	20240628	ISDG Mentorship programme - SACQSP Candidate Annual Fee SA	2002.15	Technical Services	N/A	N/A	N/A	N/A	N/A	N/A
					<b>1051624.21</b>							

**ANNEXURE F: REGISTER OF IRREGULAR EXPENDITURE IDENTIFIED**

No	Date of discovery	Date Reported to Accounting Officer	Date of payment	Payment voucher	Person Liabile (Official or Political Office Bearer	Type of Prohibited Expenditure	Status								
					Amount	Description of Incident	Person Liabile (Official or Political Office Bearer)	Type of Prohibited Expenditure	UI	DP	CC	TR	P	WO	General comments
	July 2018	28 June 2024	12 June 2024	37775	R385636.38	Building of RDP houses-No specification committee	Official	Irregular expenditure- Stedone Development	No	No	No	No	No	No	Reported to council
	July 2018	28 June 2024	27 June 2024	37822	R2253429.11	Building of RDP houses-No specification committee	Official	Irregular expenditure- Stedone Development	No	No	No	No	No	No	Reported to council
					<b>R2 639 065.49</b>										

**ANNEXURE G: REGISTER OF AWARDS MADE THROUGH REQUEST FOR QUOTATIONS SYSTEM (R31 000 -R300 000)**

No	Order No	Supplier Name	Order Date	Description	Department	Amount	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	DISABILITY Y/N
1	199	Qv Construction Projects	20240404	Supply and delivery of 10 brush cutters for parks division	Community services	154000.00	100	0	M	Y	N	N
2	200	Gogobala Trading and Projects	20240405	Blankets for speaker's authorities and all communities	Executive and council	74 000.00	100	100	F	N	N	N
3	201	Esinaso Tours (Pty) Ltd	20240410	Request for hiring of dozer machine for compaction of waste in Mtata and Mqanduli landfill site	Community services	254400.00	100	100	F	Y	N	N
4	203	Chic-Chac Business Enterprise	20240418	Ba compressor for fire	Public safety	298885.00	100	0	M	N	N	N
5	204	Volcano Blast (Pty) Ltd	20240423	Logistics for civic education	Executive and council	191800.00	100	100	F	Y	N	N
6	284	Spectrum comminutions (Pty) Ltd	20240507	Motivation for spectrum communication to be considered for electricity SCADA refurbishment Project	Technical services	145796.06	4	0	0	N	0	N
7	288	Post office	20240508	Postage of billing statements	Budget and treasury	284869.57	N/A	N/A	N/A	N/A	N/A	N/A
8	289	Government printing works	20240516	By-laws	Community services	136843.20	N/A	100	F	N	0	N
9	217	Octali institute	20240613	Vetting and assessment of employees	Corporate Service	255455.00	100	0	M	N	0	N

ANNEXURES FOR S52d REPORT 4<sup>th</sup> QUARTER ENDED 30 JUNE 2024

No	Order No	Supplier Name	Order Date	Description	Department	Amount	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	DISABILITY Y/N
10	219	Finix civils pty (Ltd)	20240611	Purchase of digital cameras	Municipal Managers Office	81780.00	100	0	M	N	0	N
11	220	Enzokuhle enterprise	20240611	Provision of landfill sites calculations: GRAP 19	Community Service	199999.99	100	70	M&F	N	0	N
12	223	Hatchful investment	20240614	Appointment of service provider for installing of network points	Corporate Service	150000.00	100	PP	M	N	0	N
13	224	Esinaso tours (pty) ltd	20240614	Installation of air conditioners for Community services, corporate services and human settlements	Corporate Service	147000.00	100	100	F	Y	0	N
14	225	LWTS holdings (pty) ltd	20240627	Request for pa system for various wards	RED	181300.00	100	0	M	Y	0	N
						<b>2482128.82</b>						

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

DEPARTMENT	NO. OF REQUESTS SUBMITTED TO SCM	PENDING REQUESTS	CANCELLED REQUESTS	SPECIFICATION COMMITTEE	ON ADVERT	EVALUATION COMMITTEE	ADJUDICATION COMMITTEE
Executive Council	0	0	0	0	1	3	1
Technical Services	4	0	0	5	4	5	3
Public Safety	1	0	0	2	1	0	0
Corporate Services	1	0	0	1	3	2	1
Community Services	1	0	0	1	1	0	0
Budget and Treasury	2	0	0	4	9	8	4
Human Settlements	2	1	0	2	2	2	0
<b>TOTAL</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>15</b>	<b>21</b>	<b>20</b>	<b>9</b>



**ANNEXURE I: ANALYSIS OF PERFORMANCE ASSESSMENT REPORT**

DEPARTMENTS	NO OF PROJECTS	NO OF INDIVIDUAL PROJECT	NO OF PERFORMANCE ASSESSEMENTS	NO OF NON-PERFORMING SERVICE PROVIDERS
Technical services department	21	74	51	05
Human settlements department	05	52	11	09
Corporate services department	07	21	13	01
Budget and treasury department	27	09	29	00
Rural Economic Development	06	17	08	00
Community services department	04	17	16	00
Public safety Department	02	04	03	00
Executive and council	02	04	03	00
<b>TOTAL</b>	<b>74</b>	<b>198</b>	<b>134</b>	<b>15</b>

**ANNEXURE J: THE STATISTICAL REPORT ON CONTRACT MANAGEMENT**

Department	Number of contracts	Number of awarded contracts	Number of contracts expired	Number of contracts with amendments (extensions/variatioins)	Terminations	Active contract for the period
Budget and treasury department	28	00	01	00	00	27
Corporate Services	09	00	02	00	00	07
Human Settlements	06	00	01	01	00	05
Technical Services	24	00	03	00	00	21
Public Safety	03	00	01	00	00	02
Rural Economic Development	06	00	00	00	00	06
Community Services	04	00	00	00	00	04
Executive and council	02	00	00	00	00	02
<b>TOTAL</b>	<b>82</b>	<b>00</b>	<b>08</b>	<b>01</b>	<b>00</b>	<b>74</b>

**ANNEXURE K: STATICAL ANALYSIS**

	<b>Procurement threshold</b>	<b>Specific Goal</b>	<b>Beneficiaries in percentage</b>
1.	Three procurements	Female	51.85%
		Male	50%
		Youth	22.22%
		Military Veterans	1.85%
		Disabled	1.85%
2.	7 days	Female	42.86%
		Male	50%
		Youth	35.71%
		Military Veterans	0%
		Disabled	0%
3.	Competitive Bidding	Female	38.89%
		Male	72.22%
		Youth	33.33%
		Military Veterans	0%
		Disabled	0%
4.	Deviations	Female	42.86%
		Male	42.86%
		Youth	7.14%
		Military Veterans	0%
		Disabled	0%

**ANNEXURE L: FRUITLESS AND WASTEFUL EXPENDITURE**

KING SABATA DALINDYEBO LOCAL MUNICIPALITY															
No	Date of discovery	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of	Paym ent Numb	Amount	Description of Incident			UI	DP	CC	TR	P	WO	General comments
1.	2023/24	2023/24	-	-	R 4 932 326,62	ESKOM	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	Under investigation
2.	2023/24	2023/24	-	-	R118,07	TELKOM MOBILE	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	Under investigation
3.	2023/24	2023/24	-	-	R 87 262,06	OR TAMBO MUNICIPALITY	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	Under investigation
4.	2023/24	2023/24	-	-	R 383 799,59	PENSION	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	Under investigation
5.	2023/24	2023/24	-	-	R 10 845,83	ECDC	n/a	Fruitless & wasteful exp	n	n	n	n	n	n	Under investigation
	<b>TOTAL..</b>				<b>R5 414 352.17</b>										

**ANNEXURE M: UNAUTHORISED EXPENDITURE**

King Sabata Dalindyebo municipality													
CONSOLIDATED UNAUTHORISED EXPENDITURE REGISTER 2023/24 FINANCIAL YEAR													
PERIOD	DEPARTMENT / VOTE	CAPITAL	OPERATIONAL	DESCRIPTION	PAYMENT DATE	VOUCHER NO	SCM NO	DATE DISCOVERED	PERSON RESPONSIBLE FOR THE EXPENDITURE	ACTION TAKEN	COMMENTS	EXPENDITURE WRITTEN OFF BY COUNCIL	BALANCE TO BE WRITTEN OFF BY COUNCIL
Jun-24	Executive and council	(29,900.00)		LA - Air Conditioners	Jun-24	9/111-131-5413	N/A	Jun-24	N/A	None	None	No	- 29,900.00
Jun-24	Community services		(5,364,726.58)	Depreciation- Other Assets	Jun-24	9/338-628-8205	N/A	Jun-24	N/A	None	None	No	- 5,364,726.58
Jun-24	Public safety		(1,333,072.06)	Agency Services - Security	Jun-24	9/362-657-8889	N/A	Jun-24	N/A	None	None	No	- 1,333,072.06
Jun-24	Technical services		(16,438,407.59)	Depreciation-Infra	Jun-24	9/382-626-8209	N/A	Jun-24	N/A	None	None	No	- 16,438,407.59
													<b>- 23,166,106.23</b>

**ANNEXURE N: PAYMENT OF THIRD PARTIES**

**SUMMARY OF 3RD PARTY PAYMENTS FOR THE MONTH OF APRIL 2024**

<b>ITEM</b>	<b>PAYMENT DUE DATES</b>	<b>AMOUNT</b>	<b>PAYMENTS DATES</b>
SARS	7th of the following month	8,208,136.64	07-05-2024
Pension	7th of the following month	7,536,989.05	31-05-2024
Medical aid	3rd of the following month	4,664,374.11	08-05-2024
Loans	1st of the following month	1,824,112.07	13-05-2024
Insurances	7th of the following month	2,129,912.31	14-05-2024
Unions and networks	7th of the following month	446,144.06	13-05-2024
Garnishes	7th of the following month	667,068.86	07-05-2024
<b>Total</b>		<b><u>25,476,737.10</u></b>	

**SUMMARY OF 3RD PARTY PAYMENTS FOR THE MONTH OF MAY 2024**

<b>ITEM</b>	<b>PAYMENT DUE DATES</b>	<b>AMOUNT</b>	<b>PAYMENTS DATE</b>
SARS	7th of the following Month	8,672,472.64	07-Jun-24
Pension	7th of the following Month	7,065,142.39	28-Jun-24
Medical Aid	3rd of the following Month	4,634,897.92	06-Jun-24
Loans	1th of the following Month	2,003,944.21	13-Jun-24
Insurances	7th of the following Month	2,134,804.25	13-Jun-24
Unions and networks	7th of the following Month	462,120.15	07-Jun-24
Garnishes	7th of the following Month	669,670.09	07-Jun-24
		<b><u>25,643,051.65</u></b>	

**SUMMARY OF 3RD PARTY PAYMENTS FOR THE MONTH OF JUNE 2024**

<b>ITEM</b>	<b>PAYMENT DUE DATES</b>	<b>AMOUNT</b>	<b>PAYMENTS DATE</b>
SARS	7th of the following Month	8,233,384.32	05-Jul-24
Pension	7th of the following Month	7,442,500.59	05-Jul-24
Medical Aid	3rd of the following Month	4,609,746.03	05-Jul-24
Loans	1th of the following Month	1,960,773.97	05-Jul-24
Insurances	7th of the following Month	2,137,571.82	05-Jul-24
Unions and networks	7th of the following Month	463,296.99	05-Jul-24
Garnishes	7th of the following Month	842,850.65	05-Jul-24
		<b><u>25,690,124.37</u></b>	