

MAMUSA LOCAL MUNICIPALITY



2024

Quarterly Budget Statement



MFMA SECTION 52D
Mamusa Local Municipality
First quarter

BUDGET STATEMENT FOR THE FIRST QUARTER ENDING SEPTEMBER 2023:

FINANCIAL YEAR 2022/2023

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1. ACTING/CHIEF FINANCIAL OFFICER
2. MUNICIPAL MANAGER
3. MAYOR OF THE MUNICIPALITY

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QUALITY CERTIFICATE

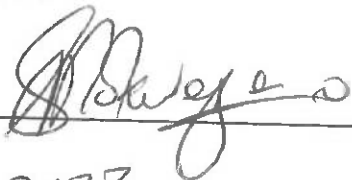
I, **RR GINCANE**, the municipal manager of **Mamusa Local Municipality**, hereby certify that: -

The quarterly budget statement report and supporting documentation for the First quarter of September 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Acting Chief Financial Officer of Mamusa Local Municipality (NW393)

S MOKWEPA

Signature: _____



Date: 30/10/2023

Municipal Manager at Mamusa Local Municipality (NW393)

RR GINCANE

Signature: _____




Date: 30/10/2023

Mayor at Mamusa Local Municipality (NW393)

M CHELECHELE

Signature: _____



Date: 30/10/2023

PART 1 - BACKGROUND

1.1 Purpose

The quarterly report, according to the MFMA section 52 report is a monitoring tool for the approved service delivery and budget implementation plan, which can be divided into two parts namely, the Financial and non-financial key performance indicators.

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget. The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which is part of the service delivery and budget implementation plan.

The reports' strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions. Section 52 (d) of the MFMA requires that:

The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

1.2 Legislative Background

In terms of Municipal Finance Management Act. No. 56 of 2003, Section 52 (d), General Responsibilities-

The mayor of the municipality –

(d) Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and financial affairs of the municipality.

PART 2 – EXECUTIVE SUMMARY.

Table C1: Quarterly Budget Statement Summary

The budget statement summary table provides a high-level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis. Detailed information regarding the above can be found in the tables below.

NW393 Mamusa - Table C1 Monthly Budget Statement Summary - M03 - Quarter 1

Description	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									
Financial Performance									
Property rates	15,398	18,321	-	9,037	9,037	4,580	4,467	97%	18,321
Service charges	59,899	68,420	-	19,341	19,341	17,105	2,236	13%	68,420
Investment revenue	18	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	18	188	-	93	93	47	46	97%	188
Other own revenue	73,167	135,937	-	7,507	7,507	33,984	(26,478)	-73%	-
Total Revenue (excluding capital transfers and contributions)	148,499	222,867	-	35,977	35,977	55,717	(19,739)	-35%	222,867
Employee costs	75,620	84,078	-	24,305	24,305	21,020	3,286	-	84,078
Remuneration of Councillors	6,361	6,845	-	1,618	1,618	1,711	(93)	-	6,845
Depreciation and amortisation	31,270	21,060	-	-	-	5,295	(5,265)	-	21,060
Interest	11,017	6,859	-	6,266	6,266	1,715	4,541	-	6,859
Inventory consumed and bulk purchases	42,687	33,983	-	20,367	20,367	8,486	11,872	-	33,983
Transfers and subsidies	1,586	-	-	-	-	-	-	-	-
Other expenditure	67,909	80,554	-	12,442	12,442	20,139	(7,697)	-38%	80,554
Total Expenditure	226,480	233,378	-	64,988	64,988	58,345	6,644	11%	233,378
Surplus/(Deficit)	(77,981)	(10,511)	-	(29,011)	(29,011)	(2,628)	(26,383)	1004%	(10,511)
Transfers and subsidies - capital (monetary allocations)	28,846	19,531	-	2,573	2,573	4,883	(2,310)	-47%	19,531
Transfers and subsidies - capital (m-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	(49,135)	9,020	-	(26,438)	(26,438)	2,255	(28,693)	-1272%	9,020
Surplus/ (Deficit) for the year	(49,135)	9,020	-	(26,438)	(26,438)	2,255	(28,693)	-1272%	9,020
Capital expenditure & funds sources									
Capital expenditure	20,048	23,531	-	3,949	3,949	5,883	(1,934)	-33%	23,531
Capital transfers recognised	24,048	19,531	-	2,864	2,864	4,283	(2,019)	-41%	19,531
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	25	4,000	-	1,085	1,085	1,000	85	9%	4,000
Total sources of capital funds	24,073	23,531	-	3,949	3,949	5,883	(1,934)	-33%	23,531
Financial position									
Total current assets	212,982	171,780	-	-	272,105	-	-	-	171,780
Total non current assets	458,467	(18,589)	-	-	488,490	-	-	-	(18,589)
Total current liabilities	342,103	106,697	-	-	475,091	-	-	-	106,697
Total non current liabilities	25,549	-	-	-	25,549	-	-	-	-
Community wealth/Equity	303,796	46,495	-	-	259,956	-	-	-	46,495
Cash flows									
Net cash from (used) operating	(31,896)	(31,896)	-	(215)	(215)	17,418	17,633	101%	(31,896)
Net cash from (used) investing	18,589	18,589	-	(5,036)	(5,036)	52,945	57,981	110%	18,589
Net cash from (used) financing	-	-	-	-	-	52,945	52,945	100%	-
Cash/cash equivalents at the month/year end	30,342	30,342	-	-	(5,251)	166,957	172,207	103%	(13,307)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8,783	9,064	11,795	4,954	4,800	4,505	4,482	366,988	415,170
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

2.1.2 Table C2 reflects the financial performance in the standard classifications required by Government Finance

Statistics Function and Sub-Functions. These are used by National Treasury to assist in the compilation of national accounts for comparison purposes, regardless of the unique organizational structures being used by different government institutions.

NW393 Mamusa - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2022/23		Budget Year 2023/24						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		85,429	167,664	-	18,573	18,573	41,916	(23,343)	-56%	167,664
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		85,429	167,664	-	18,573	18,573	41,916	(23,343)	-56%	167,664
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3,057	4,696	-	628	628	1,174	(546)	-47%	4,696
Community and social services		1,913	2,017	-	475	475	504	(29)	-6%	2,017
Sport and recreation		133	153	-	10	10	38	(29)	-76%	153
Public safety		1,010	2,526	-	143	143	631	(489)	-77%	2,526
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27	15	-	10	10	4	6	158%	15
Planning and development		27	15	-	10	10	4	6	158%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		88,832	70,024	-	19,341	19,341	17,506	1,835	10%	70,024
Energy sources		52,906	38,883	-	10,346	10,346	9,721	625	6%	38,883
Water management		11,331	7,534	-	1,903	1,903	1,883	20	1%	7,534
Waste water management		14,648	13,548	-	4,011	4,011	3,387	624	18%	13,548
Waste management		9,947	10,059	-	3,081	3,081	2,515	566	23%	10,059
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	177,346	242,398	-	38,550	38,550	60,600	(22,049)	-36%	242,398
Expenditure - Functional										
Governance and administration		129,271	115,456	-	31,842	31,842	28,864	2,978	10%	115,456
Executive and council		8,394	10,625	-	2,713	2,713	2,655	57	2%	10,625
Finance and administration		120,877	104,832	-	29,129	29,129	26,208	2,921	11%	104,832
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10,608	21,525	-	3,381	3,381	5,381	(2,000)	-37%	21,525
Community and social services		3,999	12,714	-	1,171	1,171	3,178	(2,007)	-63%	12,714
Sport and recreation		194	-	-	1	1	-	1	#DIV/0!	-
Public safety		6,416	8,812	-	2,209	2,209	2,293	6	0%	8,812
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,198	6,871	-	1,153	1,153	1,718	(564)	-33%	6,871
Planning and development		2,164	2,032	-	497	497	608	(11)	-2%	2,032
Road transport		2,034	4,839	-	656	656	1,210	(554)	-46%	4,839
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		81,020	87,304	-	28,096	28,096	21,826	6,271	29%	87,304
Energy sources		44,289	35,112	-	20,220	20,220	8,778	11,442	130%	35,112
Water management		10,203	20,677	-	2,521	2,521	5,169	(2,648)	-51%	20,677
Waste water management		12,466	14,162	-	2,163	2,163	3,541	(1,378)	-39%	14,162
Waste management		14,063	17,353	-	3,193	3,193	4,398	(1,146)	-26%	17,353
Other		1,382	2,222	-	515	515	555	(41)	-7%	2,222
Total Expenditure - Functional	3	226,480	233,378	-	64,988	64,988	58,345	6,644	11%	233,378
Surplus/ (Deficit) for the year		(49,135)	9,020	-	(26,438)	(26,438)	2,255	(28,693)	-1272%	9,020

Revenue

The municipality budgeted a total billing of R242 398 000.00 for the current financial year. For the 1st quarter of 2023/24, the municipality billed R38 550 000.00 year-to-date actual; and the budget year-to-date is R60 600 000.00.

Expenditure

R233 378 000.00 was budgeted for the current financial year 2023/24; as at September 2023, the municipality has accumulated an expenditure of R64 988 000.00 year-to-date against the year-to-date actual budget of R58 345 000.00

2.1.3 Table C3: Quarterly Budget Statement – Financial Performance (Revenue & Expenditure by municipal vote)

NW393 Mamusa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - BUDGET & TREASURY		82,116	167,664	-	18,573	18,573	41,916	(23,343)	-56.7%	167,664
Vote 2 - TECHNICAL SERVICES		78,885	59,965	-	16,260	16,260	14,991	1,269	8.5%	59,965
Vote 3 - COMMUNITY SERVICES		13,031	14,770	-	3,718	3,718	3,692	25	0.7%	14,770
Vote 4 - CORPORATE SERVICES		3,313	-	-	-	-	-	-	-	-
Vote 5 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 6 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	177,346	242,398	-	38,550	38,550	60,600	(22,049)	-36.4%	242,398
Expenditure by Vote	1									
Vote 1 - BUDGET & TREASURY		78,132	68,023	-	18,560	18,560	17,006	1,555	9.1%	68,023
Vote 2 - TECHNICAL SERVICES		68,991	74,769	-	25,560	25,560	18,692	6,867	36.7%	74,769
Vote 3 - COMMUNITY SERVICES		28,218	43,142	-	7,588	7,588	10,786	(3,199)	-29.7%	43,142
Vote 4 - CORPORATE SERVICES		42,745	36,809	-	10,569	10,599	9,202	1,367	14.9%	36,809
Vote 5 - MUNICIPAL MANAGER		1,813	3,708	-	997	997	927	70	7.5%	3,708
Vote 6 - COUNCIL		6,581	6,917	-	1,619	1,619	1,729	(110)	-8.4%	6,917
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	226,480	233,368	-	64,891	64,891	58,342	6,549	11.2%	233,368
Surplus/ (Deficit) for the year	2	(49,135)	9,030	-	(26,340)	(26,340)	2,258	(28,598)	-1269.8%	9,030



Revenue by Vote

The municipality budgeted a total revenue by vote totaling an amount of **R242 398 000.00** for the current financial year. For the **1st quarter of 2023-2024**, the municipality billed **R38 550 000.00** year-to-date actual ; and the budget year-to-date is **R60 600 000.00**.

Expenditure by Vote

The municipality budgeted a total expenditure by vote totaling an amount of **R233 368 000.00** for the current financial year 2023/24; as at **September 2023**, the municipality has accumulated an expenditure amounting to **R64 891 000.00** year-to-date actual against the year-to-date actual budget of **R58 342 000.00**

2.1.4 Table C4: Quarterly Budget Statement – Financial Performance (Revenue & Expenditure)

NW393 Mamusa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		33,852	37,279	-	10,346	10,346	9,320	1,026	0	37,279
Service charges - Water		6,131	7,534	-	1,903	1,903	1,883	20	0	7,534
Service charges - Waste Water Management		11,904	13,548	-	4,011	4,011	3,387	624	0	13,548
Service charges - Waste management		8,011	10,059	-	3,081	3,081	2,515	566	0	10,059
Sale of Goods and Rendering of Services		834	933	-	202	202	233	(31)	(0)	933
Agency services		2,125	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,890	12,026	-	5,613	5,613	3,006	2,607	0	12,026
Interest from Current and Non Current Assets		18	188	-	93	93	47	46	0	188
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		642	720	-	182	182	180	2	0	720
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		1,495	42,120	-	216	216	10,530	(10,314)	(0)	42,120
Non-Exchange Revenue										
Property rates		15,398	18,321	-	9,037	9,037	4,580	4,457	0	18,321
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		228	1,895	-	53	53	474	(421)	(0)	1,895
Licence and permits		784	630	-	90	90	158	(68)	(0)	630
Transfers and subsidies - Operational		71,468	77,613	-	1,151	1,151	19,403	(18,252)	(0)	77,613
Interest		1,423	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(14,704)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		148,499	222,867	-	35,977	35,977	55,717	(19,739)	-35%	222,867
Expenditure By Type										
Employee related costs		75,620	84,078	-	24,305	24,305	21,020	3,286	0	84,078
Remuneration of councillors		6,391	6,845	-	1,618	1,618	1,711	(93)	(0)	6,845
Bulk purchases - electricity		40,358	31,977	-	17,998	17,998	7,994	10,004	0	31,977
Inventory consumed		2,329	2,005	-	2,369	2,369	501	1,868	0	2,005
Debt impairment		16,852	18,018	-	-	-	4,505	(4,505)	(0)	18,018
Depreciation and amortisation		31,270	21,060	-	-	-	5,265	(5,265)	(0)	21,060
Interest		11,017	6,859	-	6,256	6,256	1,715	4,541	0	6,859
Contracted services		26,487	32,868	-	8,933	8,933	8,217	716	0	32,868
Transfers and subsidies		1,586	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	14,465	-	-	-	3,616	(3,616)	(0)	14,465
Operational costs		14,569	15,203	-	3,509	3,509	3,801	(292)	(0)	15,203
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		226,480	233,378	-	64,988	64,988	58,345	6,644	11%	233,378
Surplus/(Deficit)		(77,981)	(10,511)	-	(29,011)	(29,011)	(2,628)	(26,383)	0	(10,511)
Transfers and subsidies - capital (monetary allocations)		28,846	19,531	-	2,573	2,573	4,883	(2,310)	(0)	19,531
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(49,135)	9,020	-	(26,438)	(26,438)	2,255			9,020
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(49,135)	9,020	-	(26,438)	(26,438)	2,255			9,020
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(49,135)	9,020	-	(26,438)	(26,438)	2,255			9,020
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(49,135)	9,020	-	(26,438)	(26,438)	2,255			9,020

REVENUE BY SOURCE

Revenue by source explains the type of income budgeted for and the performance of these sources individually. Kindly note that the statement of financial performance is prepared on the accrual basis, revenue here is recognized when it is earned and not when actual cash is received.

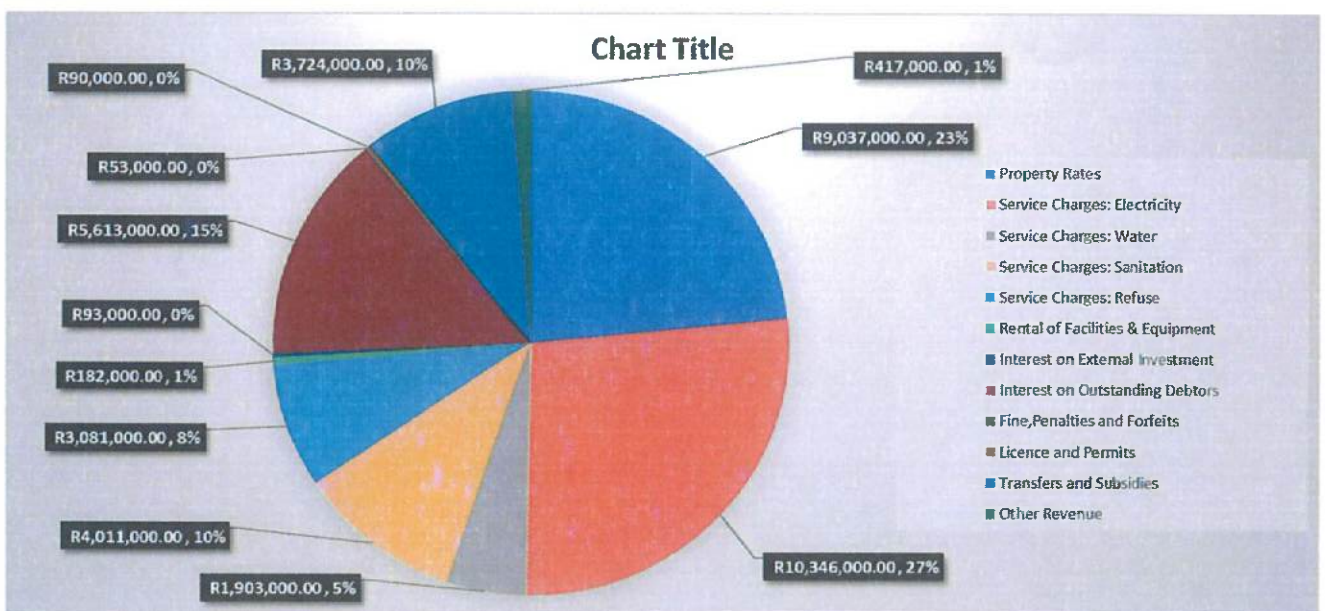
The following is a table and graphs reflecting a summary of revenue items and explanations for year-to-date variances incurred:

TABLE 1 – SCHEDULE C4

YEAR-TO-DATE					
REVENUE BY SOURCE	FIRST QUARTER 2023 ACTUAL	YEAR-TO-DATE ACTUAL	BUDGET	VARIANCE	%
Property Rates	R 9,037,000.00	R 9,037,000.00	R 4,580,000.00	-R 4,457,000.00	-97.3144
Service Charges: Electricity	R 10,346,000.00	R 10,346,000.00	R 9,320,000.00	-R 1,026,000.00	-11.0086
Service Charges: Water	R 1,903,000.00	R 1,903,000.00	R 1,883,000.00	-R 20,000.00	-1.06213
Service Charges: Sanitation	R 4,011,000.00	R 4,011,000.00	R 3,387,000.00	-R 624,000.00	-18.4234
Service Charges: Refuse	R 3,081,000.00	R 3,081,000.00	R 2,515,000.00	-R 566,000.00	-22.505
Rental of Facilities & Equipment	R 182,000.00	R 182,000.00	R 180,000.00	-R 2,000.00	-1.11111
Interest on External Investment	R 93,000.00	R 93,000.00	R 47,000.00	-R 46,000.00	-97.8723
Interest on Outstanding Debtors	R 5,613,000.00	R 5,613,000.00	R 3,006,000.00	-R 2,607,000.00	-86.7265
Fine, Penalties and Forfeits	R 53,000.00	R 90,000.00	R 474,000.00	R 384,000.00	81.01266
Licence and Permits	R 90,000.00	R 216,000.00	R 158,000.00	-R 58,000.00	-36.7089
Transfers and Subsidies	R 3,724,000.00	R 3,724,000.00	R 24,286,000.00	R 20,562,000.00	84.66606
Other Revenue	R 417,000.00	R 254,000.00	R 10,764,000.00	R 10,510,000.00	97.64028
TOTAL	R 38,550,000.00	R 38,550,000.00	R 60,600,000.00	R 22,050,000.00	36.38614

According to the C-Schedule the municipality still has an outstanding revenue collecting amounting to R22 050 000.00 standing at a percentage of 63.61%

GRAPH 1 – TABLE C4





Property Rates – For the First quarter, property rates came to a monthly actual amount of **R9 037 000** for **September 2023**. The year-to-date actual collection came to an amount of **R9 03 000.00** against the budget year-to-date amount of **R9 037 000.00**, which brings the year-to-date variance percentage of **51%**.

Service Charges – For the First quarter service charges came to a monthly an amount of **R19 341 000.00** for **September 2023**, against the budget year-to-date amount of **R17 105 000.00** and the year-to-date actual collection amounted to **R19 341 000.00**.

Rental of facilities and equipment – For the First quarter the rental of facilities and equipment came to a monthly actual amount of **R182 000.00** for **September 2023**. The year-to-date actual collection came to an amount of **R182 000.00** against the budget year to date amount of **R180 000.00**;

Interest on External Investments – The municipality budgeted **R933 000.00** for interest on external investments, and for the first quarter till **September 2023**, the municipality generated year-to-date collection on interest of **R93 000.00** and the year-to-date budget is **R47 000.00**.

The Municipality is forgoing interest revenue by not keeping the bulk of its available funds in call accounts to generate more interest.

Interest on Outstanding debtors – The municipality has budgeted a total amount of **R12 026 000.00** for interest on outstanding debtors for the year, and for the month of **September 2023**, the interest on outstanding debts amounted to **R1 915 000.00**. The actual year-to-date amounts to a total of **R5 613 000.00** against the year-to-date budget of **R3 006 000.00**.

Fines, penalties, and forfeits – The municipality has budgeted a total amount of **R1 895 000.00**. For the First quarter the fines penalties and forfeits came to actual amount of **R53 000.00**. The year-to-date actual collection **R53 000** against the budget year-to-date amount **R474 000.00**.

License and permits – For the First quarter the license and permit came to actual amount of **R90 000.00**. The year-to-date actual collection came to an amount of **R90 000** against the budget year-to-date amount of **R158 000.00**. The municipality has initially budgeted a total amount of **R630 000.00**

Transfers and subsidies – Transfers and subsidies - Operational for the First quarter, year-to-date actual has amounted to a total of **R1 151 000.00**, against the year-to-date budget of **R19 403 000.00**. Thus, the municipality had initially budgeted for the whole financial year an amount totalling to **R77 613 000.00**

For Transfers and Subsidies – Capital for the First quarter, year-to-date actual has amounted to a total of **R2 573 000.00**, against the year-to-date budget **R4 883 000.00**. thus, the municipality had initially budgeted for the financial year of 2023/2024 an amount of **R19 531 000.00**

EXPENDITURE BY TYPE

Expenditure by type reflects the operational budget per main type of category.

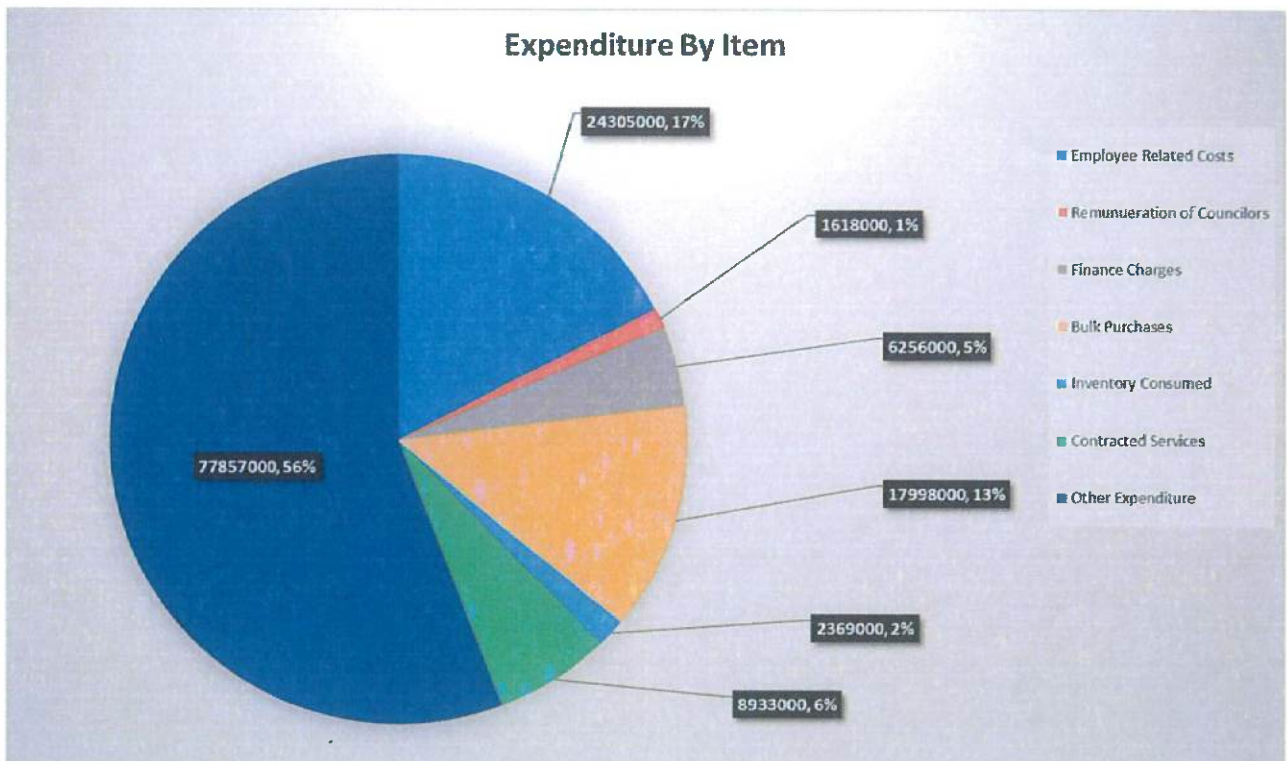
The following table and graph reflect a summary of Expenditure items and explanations of the year-to-date variances incurred:

Table 2 – SCHEDULE C4

YEAR-TO-DATE					
Expenditure by type	First Quarter 2023 Actual	Year-To-Date Actual	Year-To-Date Bud	Variance	%
Employee Related Costs	24305000	24305000	21020000	-3285000	-15.628
Remuneration of Councilors	1618000	1618000	1711000	93000	5.435418
Finance Charges	6256000	6256000	1715000	-4541000	-264.781
Bulk Purchases	17998000	17998000	7994000	-10004000	-125.144
Inventory Consumed	2369000	2369000	501000	-1868000	-372.854
Contracted Services	8933000	8933000	8217000	-716000	-8.71364
Other Expenditure	3509000	3509000	17187000	13678000	79.58341
TOTAL	64988000	64988000	58345000	-6643000	-11.3857

According to the C-Schedule the municipality has accumulated expenses amounting to a total of R64 988 000.00 standing at an overspending percentage of -11.39%

GRAPH2 – SCHEDULE C4



Employee Related Costs– Employee related cost came to an actual year-to-date amount of **R24 305 000.00** against the budget year-to-date amount of **R21 020 000.00**. The municipality actual budget approved for the period of 2023/2024 financial year is **R84 078 000.00**. And the actual expenditure for the First quarter has amounted to a total of **R24 305 000.00**

Remuneration of Councillors – The municipality initially budgeted for remuneration of councillors an amount of **R6 845 000.000**. With a year-to-date actual expense of **R1 618 000.00**, against the year-to-date budgeted expense of **R1 711 000.00**. And the actual expenditure that was accumulated for the First quarter amounted to a total of **R1 618 000.00**.

Debt impairment and depreciation – These two line items are non-cash items prepared or calculated as part of the municipality's year end procedures, which is done towards the end of the financial year, hence no transactions were recorded for the months for the period, however, the municipality is in the process of converting the asset register into the financial system, by doing this the municipality will be able to ensure that depreciation expense is recognized monthly and more accurately reported on.

Finance charges – Finance charges came to an amount of **R6 256 000.00** for the First quarter. year-to-date, ended September 2023. against the budget year-to-date amount of **R1 715 000.00**. With an initially municipal budget of **R6 859 000.00**. and the actual expenditure for the first quarter has amounted to a total of **R6 256 000.00**.

Bulk purchases – Bulk purchases for the First quarter, actual year-to-date, came to an amount of **R17 998 000.00** against the budget year-to-date amount of **R7 994 000.00**. The municipality has budgeted a total of **R31 977 000.00** for the financial year 2023/2024 and the total accumulated expenses on electricity has amounted to a total of **R17 998 000.00**.

Other Materials/Inventory Consumed – Other materials came to an actual year-to-date amount of **R2 369 000.00**, for the First quarter against the budget year-to-date amount of **R501 000.00**. The municipality budget for the financial period of 2023/2024 an amount of **R2 005 000.00**.

Contracted Services – Contracted services came to an amount of **R8 933 000.00** for the First quarter ended September 2023. The year-to-date actual expenditure came to an amount of **R8 933 000.00** against the budget year-to-date amount of **R8 217 000.00** the municipality budgeted a total for **8 217 000.00** for the financial year of 2023/2024

Other Expenditure – Other Expenditure came to an amount of R3 509 000 for the third quarter against the budget year-to-date amount of R17 187 000.00.

2.1.5 Table C5: Quarterly Budget Statement – Capital Expenditure

NW393 Mamusa - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 2 - TECHNICAL SERVICES		47,580	1,600	-	-	-	400	(400)	-100%	1,600
Vote 3 - COMMUNITY SERVICES		(1,942)	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		(106)	-	-	-	-	-	-	-	-
Vote 5 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 6 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	45,533	1,600	-	-	-	400	(400)	-100%	1,600
Single Year expenditure appropriation	2									
Vote 1 - BUDGET & TREASURY		(18,860)	4,000	-	1,085	1,085	1,000	85	9%	4,000
Vote 2 - TECHNICAL SERVICES		(2,888)	17,931	-	2,864	2,864	4,483	(1,619)	-36%	17,931
Vote 3 - COMMUNITY SERVICES		(3,937)	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 6 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(25,485)	21,931	-	3,949	3,949	5,483	(1,534)	-28%	21,931
Total Capital Expenditure		20,048	23,531	-	3,949	3,949	5,883	(1,934)	-33%	23,531
Capital Expenditure - Functional Classification										
Governance and administration		(18,765)	4,000	-	1,085	1,085	1,000	85	9%	4,000
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		(18,765)	4,000	-	1,085	1,085	1,000	85	0	4,000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(5,552)	-	-	-	-	-	-	-	-
Community and social services		(5,552)	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,504	13,115	-	2,864	2,864	3,279	(415)	-13%	13,115
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		23,504	13,115	-	2,864	2,864	3,279	(415)	(0)	13,115
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,861	6,416	-	-	-	1,604	(1,604)	-100%	6,416
Energy services		21,186	6,416	-	-	-	1,604	(1,604)	(0)	6,416
Water management		0	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		(327)	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20,048	23,531	-	3,949	3,949	5,883	(1,934)	-33%	23,531
Funded by:										
National Government		24,048	19,531	-	2,864	2,864	4,883	(2,019)	(0)	19,531
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24,048	19,531	-	2,864	2,864	4,883	(2,019)	-41%	19,531
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		25	4,000	-	1,085	1,085	1,000	85	0	4,000
Total Capital Funding		24,073	23,531	-	3,949	3,949	5,883	(1,934)	-33%	23,531

2.1.7 Table C6: Quarterly Budget Statement – Financial Position

NW393 Mamusa – Table C6 Monthly Budget Statement - Financial Position - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,355	55,132	–	(11,950)	55,132
Trade and other receivables from exchange transactions		118,881	118,672	–	161,059	118,672
Receivables from non-exchange transactions		25,239	296	–	36,622	296
Current portion of non-current receivables		–	–	–	–	–
Inventory		4,715	(3,890)	–	4,715	(3,890)
VAT		62,794	–	–	81,661	–
Other current assets		(3)	1,571	–	(3)	1,571
Total current assets		212,982	171,780	–	272,105	171,780
Non current assets						
Investments		–	–	–	–	–
Investment property		35,981	–	–	35,981	–
Property, plant and equipment		422,229	(18,589)	–	452,252	(18,589)
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		257	–	–	257	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		458,467	(18,589)	–	488,490	(18,589)
TOTAL ASSETS		671,448	153,191	–	760,595	153,191
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1,042	–	–	981	–
Trade and other payables from exchange transactions		262,752	183,632	–	375,412	183,632
Trade and other payables from non-exchange transactions		5,695	(76,936)	–	11,921	(76,936)
Provision		12,797	–	–	14,608	–
VAT		59,622	–	–	71,973	–
Other current liabilities		196	–	–	196	–
Total current liabilities		342,103	106,697	–	475,091	106,697
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		13,608	–	–	13,608	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		11,941	–	–	11,941	–
Total non current liabilities		25,549	–	–	25,549	–
TOTAL LIABILITIES		367,652	106,697	–	500,640	106,697
NET ASSETS	2	303,796	46,495	–	259,956	46,495
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		299,155	46,495	–	255,314	46,495
Reserves and funds		4,641	–	–	4,641	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	303,796	46,495	–	259,956	46,495

2.1.5 Table C7: Quarterly Budget Statement – Cash Flow

NW393 Mamusa - Table C7 Monthly Budget Statement - Cash Flow - M03 - Quarter 1

Description	Ref 1	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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		13,741	13,741	-	1,437	1,437	3,435	(1,999)	-58%	13,741
Service charges		53,788	53,788	-	14,224	14,224	7,606	6,618	87%	53,788
Other revenue		3,705	3,705	-	892	892	1,415	(522)	-37%	3,705
Transfers and Subsidies - Operational		78,707	78,707	-	160	160	1,886	(1,726)	-92%	78,707
Transfers and Subsidies - Capital		19,531	19,531	-	-	-	2,540	(2,540)	-100%	19,531
Interest		188	188	-	-	-	-	-	-	188
Dividends		-	-	-	-	-	180	(180)	-100%	-
Payments										
Suppliers and employees		(194,697)	(194,697)	-	(16,927)	(16,927)	-	(16,927)	#DIV/0!	(194,697)
Interest		(6,859)	(6,859)	-	(0)	(0)	-	(0)	#DIV/0!	(6,859)
Transfers and Subsidies		-	-	-	-	-	355	(355)	-100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(31,899)	(31,899)	-	(215)	(215)	17,418	17,633	101%	(31,899)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		42,120	42,120	-	216	216	37,532	(37,316)	-99%	42,120
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	4,883	(4,883)	-100%	-
Payments										
Capital assets		(23,531)	(23,531)	-	(5,252)	(5,252)	10,590	(15,782)	-150%	(23,531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		18,589	18,589	-	(5,036)	(5,036)	52,945	57,981	110%	18,589
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	52,945	(52,945)	-100%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	52,945	52,945	100%	-
NET INCREASE/(DECREASE) IN CASH HELD		(13,307)	(13,307)	-	(5,251)	(5,251)	123,308			(13,307)
Cash/cash equivalents at beginning:		43,649	43,649	-	-	-	43,649	-	-	-
Cash/cash equivalents at month/year end:		30,342	30,342	-	-	(5,251)	166,957	-	-	(13,307)

2.2 Supporting Documents

2.2.1 Debtors' Age Analysis

NW393 Mamusa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - Quarter 1

Description	NT Code	Budget Year 2023/24									Actual End Debtors Written Off against Debtors	Impairment - Bad Debts Lite Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	833	781	795	700	659	653	564	61,028	66,284	63,715	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,819	1,399	1,133	608	599	549	550	26,797	34,638	25,303	-
Receivables from Non-exchange Transactions - Property Rates	1400	523	2,451	5,661	300	270	200	254	36,444	49,073	37,537	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,500	1,442	1,394	1,223	1,191	1,187	1,174	93,348	92,458	98,122	-
Receivables from Exchange Transactions - Waste Management	1600	1,166	1,131	1,117	910	855	889	885	59,651	59,645	60,229	-
Receivables from Exchange Transactions - Property Rental Deburs	1700	-	-	-	-	-	-	-	1,589	1,589	1,589	-
Interest on Asset Debtor Accounts	1810	1,915	1,856	1,831	994	975	963	961	97,627	137,012	131,410	-
Recoverable unauthorised, irregular, fullless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	30	14	3	3	1	4	4	625	652	643	-
Total By Income Source	2000	8,783	9,964	11,795	4,954	4,690	4,595	4,462	396,988	415,170	385,528	-
2022/23 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	1,294	2,781	5,872	406	258	225	227	33,082	44,125	34,207	-
Commercial	2300	1,442	896	467	260	271	269	277	13,798	17,459	14,964	-
Households	2400	6,077	5,887	5,466	4,198	4,063	4,011	3,978	320,108	353,567	336,257	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8,783	9,964	11,795	4,954	4,690	4,595	4,462	396,988	415,170	385,528	-

The total debt that is owed to the municipality as at First quarter 2023 amounts to R 393 694 000.

2.2.2 FIRST QUARTER CREDITORS AGE ANALYSIS SUPPORT

Month	End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
MO3													
Sep			0100	Bulk Electricity	7,156,122	9,716,604	9,685,806	7,125,262	13,024,087	0	39,551,760	124,960,552	211,220,193
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	1,302,880	1,338,852	1,469,490	1,267,246	490,749	0	0	0	5,869,216
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	1,009,723	1,009,602	1,002,385	949,646	939,972	916,558	913,253	20,391,916	27,133,056
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	2,509,823	2,395,960	2,251,353	972,698	72,682,770	0	0	0	80,812,594
			0800	Auditor General	139,456	1,228,600	0	1,340,553	0	2,569,152	6,129,129	0	11,406,889
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Tot.J	12,118,004	15,689,807	14,409,033	11,655,405	87,137,578	3,435,710	46,594,142	145,352,469	336,441,949
				Eskom Holdings SOC Ltd - Free State / North									
			TP01	West /	7,156,122	9,716,604	9,685,806	7,125,262	13,024,087	0	39,551,760	124,960,552	211,220,193
			TP02	Sala Pension Funds	386,288	386,226	379,009	364,952	355,278	1,485,464	11,186,762	0	14,543,979
			TP03	Auditor-General	139,456	1,228,600	0	1,340,553	0	2,569,152	6,129,129	0	11,406,889
			TP04	Receiver of Revenue - PAYE (64	1,302,880	1,338,852	1,469,490	1,267,246	490,749	0	0	0	5,869,216
			TP05	N F M W Pensioenfonds (6400/21	198,945	198,945	198,945	187,040	187,040	771,969	3,757,071	0	5,499,953
			TP06	MAJUBA ENERGY TECHNOLOGIES	0	0	0	0	0	2,936,003	0	0	2,936,003
			TP07	Samwu National Prov. Fund (640	0	238,910	238,910	223,646	223,646	686,202	2,193,664	0	3,805,179
			TP08	Salga - National Members Assem	0	0	0	492,586	0	492,586	1,707,048	0	2,692,220
			TP09	Cigicell (PTY) LTD	247,363	141,756	150,831	275,381	0	426,212	1,116,447	0	2,357,991
			TP10	Munsoft	334,798	573,484	1,067,673	0	0	386,437	0	0	2,362,392
			TOT	Total	9,765,851	13,823,375	13,190,663	11,276,666	14,280,090	9,754,026	65,642,080	124,960,552	262,684,014
										Incorrect	Incorrect	Incorrect	

MO3 CREDITORS AGE

Creditor Name	Ageing :	Odays	30days	60days	90days	120days	150days	180days	Over 1 year	Total
Bulk electricity	Current	7,156,122.32	9,716,604.06	9,685,806.21	7,125,262.35	13,024,087.25	17971054.93	4715070.19	141,826,186.85	211,220,194.16
Paye Deductions	Current	1,302,879.82	1,338,851.75	1,469,490.00	1,267,246.13	490,748.60	-	-	-	5,869,216.30
Pensions/Retirement deductions	Current	1,009,723.41	1,009,601.97	949,646.13	939,972.21	916,557.83	913,253.39	913,253.39	19,531,401.53	27,133,055.99
Trade creditors	Current	2,509,823.46	3,445,429.36	3,938,286.73	2,544,947.91	261,997.77	817,716.14	15,652,140.00	51,642,252.81	80,812,594.18
Auditor-General	Current	139,455.77	1,228,599.50		1,340,552.78		2,761,807.74	471,105.65	5,465,367.69	11,406,889.13
										336,441,949.76

PENSION FUND CREDITORS

Creditor Code 202308	Creditor Name	Ageing :	Odays	30days	60days	90days	120days	150days	180days	Over 1 year	TOTAL
1,262.00	Gratifikasiefonds- Pensioen (6	Current									-
2,476.00	Mun Employees Pensionfund (640	Current	104,863.15	104,863.15	104,863.15	98,421.31	98,421.31	95,124.13	95,124.13	1,135,646.69	1,837,327.02
2,946.00	N F M W Pensioenfonds (6400/21	Current	198,944.57	198,944.57	198,944.57	187,039.83	187,039.83	184,397.28	182,868.04	4,161,774.15	5,499,952.85
2,948.00	N F M W-2% Fonds (6400/219) US	Current	80,717.96	80,658.20	80,658.20	75,586.97	75,586.97	73,910.75	73,678.69	905,821.32	1,446,619.06
3,564.00	Sala Pension Funds	Current	386,287.66	386,225.98	379,008.59	364,951.87	355,277.95	341,759.60	340,216.46	11,990,250.41	14,543,978.52
3,551.00	Samwu National Prov. Fund (640	Current	238,910.07	238,910.07	238,910.07	223,646.15	223,646.15	221,366.07	221,366.07	2,198,423.89	3,805,178.54
			1,009,723.41	1,009,601.97	1,002,384.58	949,646.13	939,972.21	916,557.83	913,253.39	20,391,916.47	27,133,055.99

SARS TOTAL OWINGS BY THE MUNICIPALITY

Ageing :	0days	30days	60days	90days	120days	150days	180days	Over 1 year	Total
Current	1,153,750.63	1,186,297.76	1,316,123.95	1,113,184.42	644,810.31	-	-	-	5,414,167.07
Current	71,786.87	74,328.43	75,659.41	-	-	-	-	-	221,774.71
Current	77,342.32	78,225.56	77,706.64	-	-	-	-	-	233,274.52
	1,302,879.82	1,338,851.75	1,469,490.00	1,113,184.42	644,810.31	-	-	-	5,869,216.30

GENERAL LEDGER CREDITORS CONTROL VS TOTAL CURRENT CREDITORS AGEING

Creditor Code	Creditor Name	Ageing :	0days	30days	60days	90days	120days	Total
5046	17onWellington Suite Hotel & Acorn Guest House	Current					1200	1200
4770	AFRICAN NATIONAL CONGRESS	Current		12307.41	12307.41			24614.82
5087	AGRICO	Current					1530.75	1530.75
5019	ARB ELECTRICAL WHOLESALERS	Current					44562.5	44562.5
5023	ATLANTIC OIL INLAND	Current					594.88	594.88
239	African Oxygen Limited	Current					2736	2736
169	Auditor-General	Current	139455.77	1228599.5	1340552.78		8698281.08	11406889.13
295	Avax Debt Collectors/Involdera	Current	200	200				400
504	BCX	Current					888.03	888.03
4966	BDO PS ADVISORY	Current					644486.2	644486.2
4685	BE DELIGHTED TRADING ENTERPRISE	Current					241960	241960
5027	BESTVEST PROTECTION SERVICES	Current					12650	12650
4928	BLAQM HOLDINGS	Current					44557.5	44557.5
61.1	BM Construction and Electrical	Current					290685.14	290685.14
5095	BVI CONSULTING ENGINEERS CENTRAL	Current					301305.86	301305.86
3669	Bay Drive Trading 81 (PTY) LTD	Current					7360	7360
674	CMS Water Engineering	Current					1608708.55	1608708.55
50035	Cigicell (PTY) LTD	Current	247363.26	141755.79	150830.78		275381.37	2357990.56
4597	DEPARTMENT OF TRANSPORT	Current					200000	200000
5116	De Swardt Myambo Hlahla Attorneys	Current					132021.51	132021.51
942	Department Water Affairs and F	Current					100000	100000
2764	EXCELLENCE BUSINESS ACADEMY	Current					400772.47	400772.47
1071	Edge Forensic and Risk Consulta	Current					30944.8	48926946.93
1001	Esikom Holdings SOC Limited	Current	264865.94	300939.39	352121.2		47978675.6	
4987	Esikom Holdings SOC Ltd - Free State / North West /	Current	7156122.32	9716604.06	9685806.21		177536399.2	211220194.2
5107	F AND A CABLES	Current					60041.4	60041.4
5112	FTMG CORPORATE ADVISORY SERVICES	Current					150375	150375
4493	Fidelity Cash Solutions	Current	28547.91					28547.91
5169	GOLD HEART TRADING (Pty) Ltd	Current				1.65		1.65
1269	Government Printing Works Repu	Current					10908.4	10908.4
1203	Greyling Herstedienste	Current					66468.18	66468.18
4773	HOSMED (500020)	Current		12691				12691
4811	Ikageng Electrical Contractors (Pty) Ltd	Current					34215.73	34215.73
1478	Ipelegeng City Funeral	Current					7968	7968
5003	J AND B MAKERS	Current					19950	19950
5184	JT29 MANAGEMENT SERVICES	Current	130803.6					130803.6
1541	Japie Van Zyl Prokureurs(6400/	Current				500		1000
1556	Johan Oosthuizen Electrical	Current				2129		11063.2
45020	KGOMO ATTORNEYS INC	Current					615536.81	615536.81
4432	L ROUX LOGISTICS AND PROJECTS	Current					8452.03	8452.03
1810	LA Health Medical Scheme (6400	Current					24376	24376
1927	LANDO AND FANYA LOGISTICS	Current					6200	6200
5139	LEBEPE LABOUR LAW AND PROJECT	Current					181987.5	181987.5
4965	MANAGEMENT CONSULTAN	Current					342126.57	342126.57
4865	LEEPILE ATTORNEYS INC	Current					44918.74	44918.74
4701	LESEDI CIVIL CONSTRUCTION	Current					80471.14	80471.14
	LESEDISEDI & MATPRIZ TRADIN JV	Current						

4806	LIZEL VENTER ATTORNEYS	Curren						134537.51	134537.51	400	400
1917	Legal Wise (6400235)	Curren						400			
50024	MAJUBA ENERGY	Curren						2936003	2936003.03		
5047	MAMUSA LM SNT	Curren						19602.47	19602.47		
47804	MAMUSA MUNICIPAL ACCOUNT	Curren						683202.27	858820.25		
5074	MANDA RONA BUSINESS	Curren	44214.42	44214.42	44214.42	44214.42		288021.67	288021.67		
5135	MAPONYA ASSOCIATES	Curren						529362	529362		
5060	MATLOSANA BOOKS AND	Curren						867415.48	867415.48		
2641	MAXIMUM PROFIT RECOVERY	Curren						181574	181574		
2513	MJ Seokwane Catering & Public	Curren						4500	4500		
4618	MORONTJOLIGI EVENTS AND	Curren						2571.65	2571.65		
4534	MSB CONSULTANCY	Curren	711422.37					696297.79	1407720.16		
5034	MSM SYNERGY SUPPLIES CC	Curren						6025	6025		
4772	MUNIMEDI(500020)	Curren						59757.21	59757.21		
2040	Magistrate Tauung	Curren						3000	3000		
2484	Magistrate-Wolmaranstad (64001	Curren						23650	23650		
2620	Magistrate:Delareyville(64002	Curren						1200	1200		
2234	Maxim Planning Solutions (Pty)	Curren						368674.27	368674.27		
2420	MicroMega Revenue Management	Curren						13460.05	32136.35		
2814	Motagane Chem Works	Curren	18676.3					348475	348475		
2476	Mun Employees Pensionfund (640	Curren	104863.15	104863.15	104863.15	98421.31		1424316.3	1837327.02		
2047	Munimed (6400068)	Curren						9000	9000		
4380	Munsoft	Curren	334797.9	573484.36	1067673.4			79643.15	2055598.81		
2946	N F M W Pensioenfonds (640021	Curren	198944.57	198944.57	198944.57	187039.83		4716079.3	5499952.85		
2948	N F M W-2% Fonds (6400219) US	Curren	80717.96	80658.2	80658.2	75586.97		1128997.7	1446619.06		
47814	NDULAMISO AQUA SOLUTIONS	Curren						81561.3	81561.3		
5158	NENEKE TSANG	Curren	279000	755880		99463			1134343		
5017	NEONTLE TRANSPORT	Curren						2045.77	2045.77		
4363	PROJECTS AND CONSTRUCTION	t						22963.2	82680.08		
2950	NOORDWES KOERANTE	Curren						96211.43	96211.43		
3023	Nashua North West Limited	Curren						600	600		
4973	Nienaber & Wissing Attorneys(6	Curren						7550	7550		
4866	North West Tourism Board	Curren						208400	208400		
5079	PACE SETTERS CONSTRUCTION	t						0.03	0.03		
5138	PEZA CONSULTING	Curren						136436.53	136436.53		
1464	PREVIOUS INGPLAN	Curren						101870.61	101870.61		
3121	ProfMed(6400064)	Curren						5328.44	5328.44		
4816	RUWARUWA TRADING	Curren						201168.79	201168.79		
92	Receiver Of Revenue-VAT	Curren						200721.39	200721.39		
13	Receiver of Revenue - PAYE (64	Curren	1153750.6	1186297.8	1316124	1113184.4		644810.31	5414167.07		
14	Receiver of Revenue - SDL (640	Curren	71786.87	74328.43	75659.41				221774.71		
15	Receiver of Revenue - UIF (640	Curren	77342.32	78225.56	77706.64				233274.52		
50030	Road Lodge Potchefstroom	Curren						710	710		
3313	SR Cash & Carry B.K	Curren						1861.74	1861.74		
5130	SAKIDS TRADING (PTY) LTD	Curren						28250	28250		
3360	SALGBC - Levies (6400140)	Curren				4514.4		43427.76	47942.16		
5177	SENWEDI HOLDINGS	Curren	9210						9210		

4545	SITA (PTY) LTD										1454469.5	1454469.45	
5109	SIYAPHUSHA PARTNERSHIP										3300	3300	
47861	SPEEDSPACE RENTALS (PTY)										13231.9	13231.9	
3615	Sage South Africa (Pty) Ltd				50680.5							50680.5	
3564	Sala Pension Funds			386287.66									
3439	Salga - National Members Assem			379008.59							364951.87	14543978.5	
3551	Samwu National Prov. Fund (640			238910.07							492586.07	2692220.07	
3356	Samwu No1 Account (6400162)			8640							223646.15	3805178.54	
3355	Sanlam (6400050)										601.77	601.77	
3558	Schweizer-Reneke Magistrate (6			30534		100					103686	134320	
3364	Suidwes Landbou										2924.93	2924.93	
4480	T J L SECURITY SERVICES										945729.56	945729.56	
5160	TENFOLD REPORTING			408038							119711	527749	
3853	TIDY FILES SA (PTY) LTD			544.72							544.72	544.72	
50021	TISETSO GENERAL DEALER			9690								9690	
5170	TMA CONSULTING ENGINEERS			87164.86								87164.86	
4940	TRIUMPH 3 construction security and supply service										168519.2	168519.2	
5033	TSHIPOBANS TRANSPORT AND										5520	5520	
3994	TT PROPERTY CONSULTANTS			608397.25							2132955	2741352.26	
5194	TUMISANG RATOLAKA KGOSO ENTERPRISE (PTY) LTD			8400								8400	
3749	Tedmans										2350	2350	
3782	Telkom										80191.04	80191.04	
3811	Tshidiso Funeral Services										53100	53100	
4483	Tshireletso Professional Services										349407.98	349407.98	
4608	UURPAN SAFARI LODGE										8885	8885	
5061	VARIEGATED - SHABANGU JV										106887.21	106887.21	
4230	VARIPRINT SYSTEMS (PTY) LTD										2159.7	2159.7	
5120	WIRELESS ASSOCIATE SERVICE			2024							15708.42	45589.26	
5179	YOUR WEALTH CONSTRUCTION			391322.54								391322.54	
5028	king motor spares										8400	8400	
	Company Total										90days	120days	Total
	Company VAT Total			336441949.8							11501344	282723961	336441950
	Company Unclaimable VAT			35309249.67									
	Company Claimable VAT			35309249.67									
	TOTAL BALANCES												
	GL CREDITORS CONTROL			-343886582.2									
	TOTAL AGEING			336441949.8									

The total debt that the municipality owes its creditors is an amount of R317 186 000.00 as at First quarter 2023

2.2.3 Investment Portfolio Analysis

NW393 Mamusa - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M03 - Quarter 1

Investments by activity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partia/ Premature Withdrawal (Y)	Investment Top Up	Closing Balance
Municipality														
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2													

The Municipality has 2 call accounts (MIG, HUMAN SETTLEMENT) with First National Bank and as on September MIG had balance of R14 488.98 and Human Settlement Account with a balance of R16 988.76 and they had a combined balance of R31 477.74.

2.24 Transfers and Grants Receipts

NW393 Mamusa - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 - Quarter 1

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											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		62,755	77,086	-	(783)	(783)	19,272	(20,055)	-104.1%	77,086	
Expanded Public Works Programme Integrated Grant		-	1,034	-	-	-	274	(274)	-100.0%	1,034	
Local Government Financial Management Grant	3	3,100	4,194	-	(783)	(783)	1,049	(1,832)	-174.7%	4,194	
Municipal Infrastructure Grant		(2,895)	-	-	-	-	-	-	-	-	
Equitable Share		62,550	71,798	-	-	-	17,950	(17,050)	-100.0%	71,798	
Provincial Government:		(0)	1,621	-	(368)	(368)	405	(773)	-190.8%	1,621	
Specify (Add grant description)		(0)	1,621	-	(368)	(368)	405	(773)	-190.8%	1,621	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants		62,755	78,707	-	(1,151)	(1,151)	19,677	(20,828)	-105.8%	78,707	
Capital Transfers and Grants											
National Government:		8,590	19,531	-	(2,573)	(2,573)	4,883	(7,456)	-152.7%	19,531	
Municipal Infrastructure Grant		8,590	17,931	-	(2,573)	(2,573)	4,483	(7,056)	-157.4%	17,931	
Integrated National Electrification Programme Grant		0	1,600	-	-	-	400	(400)	-100.0%	1,600	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants		8,590	19,531	-	(2,573)	(2,573)	4,883	(7,456)	-152.7%	19,531	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71,345	98,238	-	(3,724)	(3,724)	24,560	(28,283)	-115.2%	98,238	

BY REVENUE SOURCE

Below is the budget analysis explanation for the revenue stream:

Property rates

PROPERTY RATES						
ESTIMATED BUDGET REVENUE	Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R 18,321,000.00	R 9,037,000.00	R 9,037,000.00	R 4,580,000.00	R 4,457,000.00	49%	49%

The total billed to date actual against the budget for property rates is 49% at the end of 1ST Quarter 2023.

Service charges - Electricity

SERVICE CHARGES ELECTRICITY						
ESTIMATED BUDGET REVENUE	Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R 37,279,000.00	R 10,346,000.00	R 10,346,000.00	R 9,320,000.00	R 1,026,000.00	28%	28%

The total billed to date actual against the budget for service charges is 28% at the end of 1ST Quarter 2023.

Service charges – water

SERVICE CHARGES WATER						
ESTIMATED BUDGET REVENUE	Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R 7,534,000.00	R 1,903,000.00	R 1,903,000.00	R 1,883,000.00	R 20,000.00	25%	25%

The total billed to date actual against the budget for service charges is 25% at the end of 1ST Quarter 2023.

Service charges – sanitation

SERVICE CHARGES SANITATION						
ESTIMATED BUDGET REVENUE	Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R 13,548,000.00	R 4,011,000.00	R 4,011,000.00	R 3,387,000.00	R 624,000.00	30%	30%

The total billed to date actual against the budget for service charges is 30% at the end of 1ST Quarter 2023.

Service charges – refuse

SERVICE CHARGES REFUSE		Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R	10,059,000.00	3,081,000.00	3,081,000.00	2,515,000.00	R 566,000.00	31%	31%

The total billed to date actual against the budget for service charges is 31% at the end of 1ST Quarter 2023.

Rentals of facilities and equipment's

RENTAL OF EQUIPMENT		Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R	720,000.00	182,000.00	182,000.00	180,000.00	R 2,000.00	25%	25%

The total actual received for 1ST Quarter 2023 for rentals on facilities received was 25%.

Interest earned on external investments

INTEREST ON EXTERNAL INVESTMENT		Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R	183,000.00	93,000.00	93,000.00	47,000.00	R 46,000.00	49%	49%

The total actual received for 1ST Quarter 2023 for interest was 49% on external investments

Interest earned on outstanding debtors

INTEREST ON OUTSTANDING DEBTORS		Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
R	12,025,000.00	1,859,000.00	3,698,000.00	2,004,333.33	R 1,693,666.67	15%	31%

The total actual received for 1ST Quarter 2023 for interest was 15% on outstanding debtors

Fines penalties and forfeits

FINES & PENALTIES		Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R	1,895,000.00	R 53,000.00	R 53,000.00	R 474,000.00	-R 421,000.00	3%	3%

The total actual received for the 1ST Quarter 2023 for fines penalties and forfeits was 3%.

License and permits

LICENSE & PERMITS		Q1 ACTUAL REVENUE	YTD ACTUAL REVENUE	YTD BUDGETED REVENUE	Variance - Q1	Q1 ACTUAL REVENUE PERCENTAGE	YTD ACTUAL REVENUE PERCENTAGE
R	630,000.00	R 90,000.00	R 90,000.00	R 158,000.00	-R 68,000.00	14%	14%

The total actual received for the 1ST Quarter 2023 for license and permits was 14%.

Expenditure by type

Below is the budget analysis explanation for the expenditure stream:

Employee related cost

EMPLOYEE RELATED COST										
BUDEGT FOR COST	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage				
R	84,078,000.00	R	24,305,000.00	R	32,543,000.00	21,020,000.00	R	11,523,000.00	29%	39%

The total actual cost percentage spent to date against the budget for employee costs for 1ST Quarter is 29%.

Councillor's remuneration

COUNCILLORS REMUNERATION										
BUDEGT FOR COST	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage				
R	6,845,000.00	R	592,944.20	R	1,131,944.20	1,140,833.33	R	8,889.13	9%	17%

The total actual cost percentage spent to date against the budget for Councillors' remuneration stand at 9% for 1ST Quarter.

Bulk purchases

BULK PURCHASES										
BUDEGT FOR COST	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage				
R	311,977,000.00	R	6,705,000.00	R	13,480,000.00	51,996,166.67	R	38,516,166.67	2%	4%

The total amount paid to Eskom of the actual paid to date against the total budgeted cost percentage stands at 2% for 1ST Quarter.

Contracted services

CONTRACTED SERVICES						
CONTRACTED SERVICES	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage
BUDEGT FOR COST						
R	32,868,000.00 R	2,085,000.00 R	5,433,000.00 R	5,478,000.00 -R	45,000.00	6%
						17%

The total actual cost percentage spent to date against the budget for contracted services is 6% for 1ST Quarter.

Finance charges

FINANCE CHARGES (INTEREST PAID)						
FINANCE CHARGES (INTEREST PAID)	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage
BUDEGT FOR COST						
R	6,859,000.00 R	2,176,000.00 R	4,137,000.00 R	1,143,166.67 R	2,993,833.33	32%
						60%

The total actual percentage spent to date against the budget for finance charges is 32% for 1ST Quarter of the financial year.

Depreciation

DEPRECIATION						
DEPRECIATION	Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
Budget						
R	30,051,000.00 R	- R	30,051,000.00 R	30,051,000.00 R	0%	0%

Impairment

OTHER MATERIALS						
OTHER MATERIALS	Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage
BUDEGT FOR COST						
R	2,005,000.00 R	1,413,000.00 R	1,727,000.00 R	334,166.67 R	1,392,833.33	70%
						85%

Other Materials

DEBT IMPAIRMENT		Monthly Actual	YTD ACTUAL	YTD Budget	Variance	Monthly Actual Percentage	YTD Actual Percentage
Budget							
R	13,736,860.00	R	-	R	13,736,860.00	0%	0%

The total actual cost percentage spent to date against the budget for other materials is 70% for 1st Quarter

Other Expenditure

OTHER EXPENDITURE		Q1 ACTUAL COST	YTD ACTUAL COST - Q1	YTD BUDGET FOR COST - Q1	Variance for Q1	1st Quarter Actual Percentage	YTD Actual Cost Percentage
BUDGET FOR COST							
R	17,187,000.00	R	35,090,000.00	R	8,217,000.00	20%	204%

The total actual percentage spent to date against the budget for other expenditure is 20% for 1st Quarter.

Grants For Quarter 1

ITEM LINE	ORIGINAL BUDGET	YEAR-TO-DATE ACTUAL	VARIANCE	%
EQUITABLE SHARE	71798000	29915000	41883000	41.665506
MIG	15042000	11866179.98	3175820.02	21.11301702
INEP	13568000	12974197.22	593802.78	4.376494546
EPWP	274000	274000	0	0
FMG	3100000	783051.08	2316948.92	74.74028774
LIBRARY	1621000	367893.31	1253106.69	77.30454596
TOTAL	105403000	56180321.59	49222678.41	46.6995042

The total spent on MIG is 21%, INEP is 4%, EPWP is 0%, FMG is 75%, Library Grant is -%

Budget Virements

There are 4 virements as of 30 SEPTEMBER 2023.

PART 3: REVENUE REPORTS

Councillors' In Arrears

In terms of the CODE OF CONDUCT FOR COUNCILLORS [As per Schedule 1 amended by ss. 45 and 46 of Act 52 of 2002 and by ss. 20 and 21 of Act 19 of 2008

A councillor may not be in arrears to the municipality for rates and service charges for a period longer than 3 months

COUNCILOR DEBT					
Sep-23					
Name Of Councillor	Acc No	Political Party	Total Balance Due Sep 2023	Total Credit Balance Sep 2023	Total Current Councilor Debt
CHELECHELE S.M	9570369701		R29,240.97		
KOCK ISAAC	5000014851		R2,224.26		
BATSI D.K	9360153800		R37,274.26		
TLHOLE TUMISO	5000046845		R1,230.01		
MOTLAPELE LESEGO	9250042300		R8,714.17		
MASILO NOBAKHE	9750546000		R4,784.77		
KENENYANG TSHEPO	9510309301		R7,802.56		
OLEBENG MOGOROSI	5000013442		R0.00		
KGOSITHATA CHUBISI	9910795001		R4,533.02		
SAREL SRTYDOM	5000009219			-R35.58	
ESME VENTER	5000015476		R1,271.52		
MVALA N.Y	9320117100		R74,672.12		
SEDISHO T.V	9890686400		R21,853.00		
MODISE N.E	1010966200		R8,061.81		
MASILO J.K	9740530400		R21,272.96		
Total			R222,935.43	-R35.58	R222,935.43

Staff Debts

In accordance with the LOCAL GOVERNMENT MUNICIPAL SYSTEMS ACT, 2000, SCHEDULE 2 CODE OF CONDUCT FOR MUNICIPAL STAFF MEMBERS, PARAGRAPH 10.

A staff member of a municipality may not be in arrears to the municipality for rates and service charges for a period longer than 3 months, and a municipality may deduct any outstanding amounts from a staff member's salary after this period.

A staff member of a municipality may not be in arrears to the municipality for rates and service charges for a period longer than 3 months, and a municipality may deduct any outstanding amounts from a staff member's salary after this period.

STAFF DEBT AS AT SEPTEMBER 2023

1. No report for municipal deduction list balances due for municipal services due to expenditure not capturing the money deducted for municipal services
2. This was verified by the Revenue Manager of Mamusa Local Municipality.

BILLING V/S COLLECTION

Reporting Month: Jul-Sep 2023 Collection Rate (R'000)	July			August			September		
	Billed	Collected	% Collected	Billed	Collected	% Collected	Billed	Collected	% Collected
	Property Rates	R5,757,232.56	R372,364.83	6.47%	R2,736,738.98	R390,304.12	14.26%	R543,433.20	R472,463.02
Service Charges - Electricity Conversational	R3,053,004.20	R2,935,271.41	96.14%	R2,915,234.51	R1,783,487.10	61.18%	R2,553,773.60	R2,659,928.40	104.16%
Service Charges - Electricity Prepaid	R1,218,862.61	R1,218,862.61	100.00%	R1,071,795.88	R1,071,795.88	100.00%	R813,629.56	R813,629.56	100.00%
Service Charges - Water	R778,877.13	R244,892.30	31.44%	R779,181.43	R121,959.03	15.65%	R681,876.90	R109,054.38	15.99%
Service Charges - Sanitation	R1,445,807.91	R249,251.06	16.82%	R1,445,814.97	R151,121.92	10.45%	R1,446,119.90	R96,890.85	6.70%
Service Charges - Refuse	R1,103,247.72	R146,969.29	13.32%	R1,103,247.72	R86,578.45	7.85%	R1,103,485.68	R96,890.85	8.78%
Service Charges - Other									
Totals	R13,357,032.13	R5,161,611.50	38.64%	R10,052,013.49	R3,605,246.50	35.87%	R7,142,318.84	R4,248,857.06	59.49%

TOP 50 DEBTORS AS AT SEPTEMBER 2023

ACCOUNT NO	ACCOUNT HOLDER NAME	ERF NUMBER	VALUATION	POSTAL ADDRESS 1	POSTAL ADDRESS 2	ACCOUNT STATUS	ACC OWN	ACCOUNT TYPE	WARD	PROPERTY CATEGORY	OUTSTANDING 1	OUTSTANDING 4	OUTSTANDING	LAST PAYMENT AMOUNT	LAST PAYMENT DATE
50001553	6028A-VUT PTY LTD	800H-000000062-0001-3C-0000	200000	STRICHGER STREET	SCHWEIZER RENKE	ACTIVE	OWNER	AGRICULTURE	WARD 7	AGRICULTURE	2 356,123.52	158 785.11	1 577,908.63	745,378.83	20210824
500017615	THE REGIONAL DIRECTOR	800000000707-000000-0000	18000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 2	GOVERNMENT	1 213,392.22	3 872,429.21	1 317,821.43	(948,680.00)	20221111
500014677	THE REGIONAL DIRECTOR	71000-000000447-000000-0000	67000	DEPARTMENT OF PUBLIC WORKS	PRIVATE BAG X3	ACTIVE	OWNER	GO	WARD 1	GOVERNMENT	907,650.63	328,698.28	1 271,356.61	(968,030.00)	20221111
500012614	THE REGIONAL DIRECTOR	800000000705-000000-0000	19000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 2	GOVERNMENT	1 087,882.52	78 252.92	1 166,135.44	(948,680.00)	20221111
500013620	THE REGIONAL DIRECTOR	8000000002729-000000-0000	18000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 6	GOVERNMENT	1 048,500.00	76 887.13	1 125,387.13	(948,680.00)	20221111
1399590007	MOBILE TELEPHONE N/W.	800H-000000062-000001-0019	0	FINANCIAL DEPARTMENT B15	PRIVATE BAG X 4578	ACTIVE	OCCUPIER	DOMESTIC	WARD 7	MUNICIPAL	957,581.07	75 019.85	1 027,600.92	(4,763.88)	20230823
500017688	THE REGIONAL DIRECTOR	8000000000062-00001-0019	24500000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	PW	WARD 7	GOVERNMENT	969,538.50	3,851.33	1 005,389.83	(474,565.00)	20230823
500012570	THE REGIONAL DIRECTOR	800000000300114-000000-0000	18000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 2	GOVERNMENT	924,577.75	62,877.16	987,454.91	(948,680.00)	20221111
500012621	THE REGIONAL DIRECTOR	8000000000583-000000-0000	15000000	DEPT PUBLIC WORKS	PRIVATE BAG X3	ACTIVE	OWNER	GO	WARD 6	GOVERNMENT	893,844.85	68,278.30	960,121.15	(948,680.00)	20221111
500012617	THE REGIONAL DIRECTOR	8000000000062-00001-0000	22500000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 4	GOVERNMENT	878,780.83	66,705.92	945,486.75	(948,680.00)	20221111
500012616	THE REGIONAL DIRECTOR	8000000000062-00001-0000	22500000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 4	GOVERNMENT	878,780.83	66,705.92	945,486.75	(948,680.00)	20221111
500004108	GOOSEN JB	16000-0000000318-000002-0000	305000	POSBUS 101	SCHWEIZER RENKE	ACTIVE	OWNER	BUSINESS	WARD 7	BUSINESS	890,392.50	32,924.66	923,317.16	(436,825.00)	20221111
500012618	THE REGIONAL DIRECTOR	8000000002939-000000-0000	11000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	GO	WARD 8	GOVERNMENT	655,624.67	52,556.81	712,181.48	(1,500.00)	20220716
1991401010	HOSPITAL	800H-000000061-000028-0000	3614000	THE HOSPITAL MANAGER	SCHWEIZER HOSPITAL	ACTIVE	OCCUPIER	DH	WARD 7	GOVERNMENT	627,408.67	45,172.82	672,581.49	(213,070.00)	20221111
500015557	P JORDAAN TRUST	800H-000000061-000028-0000	3614000	P O BOX 1012	SCHWEIZER RENKE	ACTIVE	OWNER	RESIDENTIAL	WARD 7	AGRICULTURE	443,888.57	22,492.61	466,381.18	(65,000.00)	20230813
500003003	MULDER HT	10000-000000153-000000-0000	896000	POSBUS 883	TREESTRAAT 40	ACTIVE	OWNER	RESIDENTIAL	WARD 7	DOMESTIC	369,580.14	94,544.42	464,124.56	(3,000.00)	20170911
500003967	REGIONAL DIRECTOR	8000H-000000061-000000-0000	11000000	PRIVATE BAG X3	VRYBURG	ACTIVE	OWNER	GOVERNMENT	WARD 1	GOVERNMENT	435,303.00	16,056.53	451,359.53	(213,070.00)	20221111
500014152	LEPS TRADE CENTRE	10000-000000895-000000-0000	11000000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	PW	WARD 7	GOVERNMENT	435,303.00	16,056.53	451,359.53	(213,070.00)	20221111
500006530	FOURIE DJ	800AH-00000004-000000-0000	800000	POSTNET SUITE 766	PRELIEGEN	ACTIVE	OWNER	DOMESTIC	WARD 7	AGRICULTURE	435,802.89	13,727.41	449,530.30	(17,572.18)	20230814
500007028	L J LUTS	80000-000000821-000000-0000	40000	0 S21 STRAMER EIKERT STREET	PRELIEGEN	ACTIVE	OCCUPIER	DOMESTIC	WARD 2	GOODR	255,803.90	176,042.76	44,846.06	(8,000.00)	20230406
500007073	LIFT TRUCK SOLUTIONS RICHARDSB	80000-000000061-000024-0000	35,1000	POSBUS 131	SCHWEIZER RENKE	ACTIVE	OWNER	AGRICULTURE	WARD 7	AGRICULTURE	380,645.67	59,869.69	440,615.36	(12,325.11)	20130321
500001418	LEPS TRADE CENTRE	7700000-820 MOTAIE STREET	7700000	P O BOX 95	VRYBURG	ACTIVE	OWNER	BUSINESS	WARD 2	DOMESTIC	281,938.63	111,246.92	393,185.55	(9,201.59)	20220720
500000018	THE REGIONAL DIRECTOR	10000-000000079-000000-0000	69500000	PRIVATE BAG X120	MNABATHO	ACTIVE	OWNER	GO	WARD 7	GOVERNMENT	351,472.05	20,886.52	381,508.57	(120,000.00)	20230621
9530012900	TISHIPPING SEKONDBERE SIKOOL	40000-000000971-000000-0000	40000	P O BOX 459	PELEGENG	ACTIVE	OCCUPIER	SCHOOLS	WARD 6	GOVERNMENT	329,009.46	42,866.68	363,977.41	(1,000.00)	20170519
5000008873	KOLOU T E	10000-0000001123-000000-0000	407000	KORDELINGSTRAAAT 4	SCHWEIZER RENKE	ACTIVE	OWNER	BUSINESS	WARD 4	BUSINESS	262,095.19	101,363.25	363,458.44	(12,000.00)	20221223
500001504	HANTJO B	18011-000000829-000000-0000	40000	011 TRECHER STREET	SCHWEIZER RENKE	ACTIVE	OCCUPIER	MUNICIPAL	WARD 7	DOMESTIC	311,709.84	44,737.19	364,447.03	(16,645.00)	20221111
5000001716	TRO TRADE GAUMTY LTD (R PSANUT)	8000H-000000061-000034-0000	45180000	MNABATHO HORVE 34	POSBUS 174	ACTIVE	OWNER	AGRICULTURE	WARD 7	AGRICULTURE	348,870.16	348,870.16	348,870.16	(362,562.15)	20230921
500001263	THE REGIONAL DIRECTOR	10009-000000971-000000-0000	8500000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	SCHOOLS	WARD 7	GOVERNMENT	336,370.50	12,438.22	348,808.72	(1,000.00)	20210414
5000012624	THE REGIONAL DIRECTOR	10009-000000784-000000-0000	8500000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	SCHOOLS	WARD 7	GOVERNMENT	336,370.50	12,438.22	348,808.72	(1,000.00)	20210414
10000020254	KANTOOR.	00000-000000009-000000-0000	0	POSBUS 5	SCHWEIZER RENKE	ACTIVE	OCCUPIER	MUNICIPAL	WARD 1	GOVERNMENT	308,419.84	30,881.20	339,301.04	(145,338.00)	20221111
9410204100	IG060 N/A	40002-000002049-000000-0000	140000	2041 MAHOGANY STREET	PELEGENG	ACTIVE	OWNER	DOMESTIC	WARD 2	BUSINESS	177,576.79	350,940.13	328,576.92	(2,000.00)	20230117
5000008090	GMADE B HILLETTS PUB	8000H-000000061-000004-0000	803000	POSBUS 128	MAMUSA PLOT 61	ACTIVE	OWNER	AGRICULTURE	WARD 7	AGRICULTURE	306,740.71	19,818.91	326,559.62	(10,000.00)	20210114
9231082100	LEPHOLETSETJ	40000-000000821-000000-0000	550000	SERAME RIJKERT 821	PELEGENG	ACTIVE	OWNER	BUSINESS	WARD 2	GOODR	190,650.88	115,080.78	305,731.66	(10,000.00)	20210414
50000012647	THE REGIONAL DIRECTOR	8000H-000000062-000074-0000	7400000	PRIVATE BAG X 3	VRYBURG	ACTIVE	OWNER	SCHOOLS	WARD 7	GOVERNMENT	292,840.20	10,828.57	303,668.77	(1,000.00)	20221111
9410207200	MOMAGA M	40002-000002072-000000-0000	80000	HUIS 2072	PELEGENG	ACTIVE	OWNER	DOMESTIC	WARD 2	GOODR	152,179.00	139,210.65	291,389.63	(4,000.00)	20230902
5000009388	THE REGIONAL DIRECTOR	10000-0000006324-000000-0000	800000	PRIVATE BAG X120	MNABATHO	ACTIVE	OWNER	GO	WARD 5	GOVERNMENT	192,747.73	97,000.35	289,748.08	(18,196.60)	20220720
5000013072	THE REGIONAL DIRECTOR	8000H-000000062-000078-0001	3800000	PRIVATE BAG X120	MNABATHO	ACTIVE	OWNER	GO	WARD 9	GOVERNMENT	255,098.53	17,930.18	283,028.71	(213,070.00)	20220720
5000013073	THE REGIONAL DIRECTOR	8000H-000000079-000028-0000	11000000	PRIVATE BAG X3	VRYBURG	ACTIVE	OWNER	GO	WARD 3	GOVERNMENT	276,611.38	5,746.88	282,358.26	(1,000.00)	20221111
9740537400	DOPKOPM PELEGENG 1125099009H	40005-000006321-000000-0000	0	STAND 6374	SCHWEIZER RENKE	ACTIVE	OCCUPIER	DOMESTIC	WARD 5	DOMESTIC	149,225.56	128,900.23	278,125.79	(8,000.00)	20231003
5000009225	MAMUSA RESTAURANT & GASTENHUIS	10000-000000068-000000-0000	3600000	POSBUS 577	SCHWEIZER RENKE	ACTIVE	OWNER	BUSINESS	WARD 2	BUSINESS	216,355.21	61,664.03	278,019.24	(4,535.89)	20190930
5000014822	MASOBE M I	10000-000000068-000000-0000	1070000	13 SCHWEIZER STREET	PELEGENG	ACTIVE	OWNER	DOMESTIC	WARD 4	BUSINESS	154,244.50	114,232.57	268,477.07	(860.00)	20190429
9270066700	MOJANI J	40005-000000087-000000-0000	80000	LEBUSA BOSHOEF 667	PELEGENG	ACTIVE	OWNER	DOMESTIC	WARD 4	GOODR	159,227.49	114,579.12	267,816.61	(660.00)	20220720
5000009685	GABADISE M L	16011-000000082-000000-0000	80000	0 BF STRICHGER STREET	SCHWEIZER RENKE	ACTIVE	OCCUPIER	MUNICIPAL	WARD 7	MUNICIPAL	262,151.12	4,246.34	266,397.46	(860.00)	20220720
5000000267	THE REGIONAL DIRECTOR	10000-00000009196-000000-0000	900000	DEPT OF PUBLIC WORKS	PRIVATE BAG X 120	ACTIVE	OWNER	GO	WARD 7	GOVERNMENT	723,978.81	32,020.69	755,999.50	(25,152.35)	20220720
5000015035	MARATINI PTY LTD	10012-0000001273-000000-0000	3515000	MASSCOWSTRAAK 1	SCHWEIZER RENKE	ACTIVE	OWNER	RESIDENTIAL	WARD 7	DOMESTIC	190,151.44	52,766.59	242,928.03	(10,000.00)	20161121
8800000661	MADRENETTE TRUST	8000H-000000096-000008-0000	20980000	P O BOX 95	SCHWEIZER RENKE	ACTIVE	OWNER	AGRICULTURE	WARD 7	BUSINESS	194,771.33	47,666.76	242,438.09	(4,263,653.45)	7681,674,556.00
500004182	MECHANICAL TRAINING CENTRE L	10000-0000000585-000001-0000	8550000	P O BOX 95	SCHWEIZER RENKE	ACTIVE	OWNER	AGRICULTURE	WARD 7	BUSINESS	194,771.33	47,666.76	242,438.09	(4,263,653.45)	7681,674,556.00
TOTAL			279756000								24,297,835.85	3,314,441.76	27,612,277.61		

Top 50 debtors debt has accumulated to a total of R27 618 877.61 for the First Quarter 2023.

The payment rate for the month is 59.49%

The following table indicates payment rate per month.

Month	2023/2024
July	38.64%
August	35.87%
September	59.49%
October	
November	
December	
January	
February	
March	
April	
May	
September	

Bank reconciliation:

Bank Reconciliation as at September 2023

Cash book balance	R20 245 418.39
Bank Statement Balance:	R16 345.67



PART 4 – EXPENDITURE REPORTS THIS IS FOR SEPTEMBER 2023

Section 65 of the MFMA states:

65. Expenditure Management

(2) The accounting officer of a municipality must take all reasonable steps to ensure –

e) that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

f) that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments;

h) that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

PART 5 – SUPPLY CHAIN MANAGEMENT REPORT

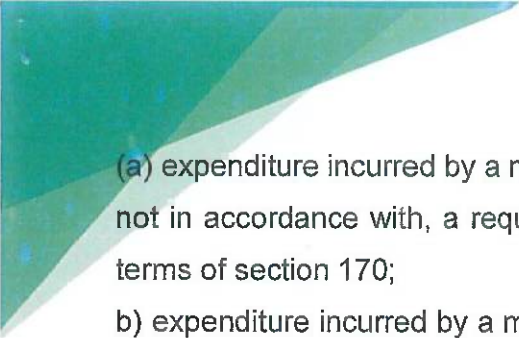
LEGISLATIVE REQUIREMENTS

The Municipal Finance Management Act (No. 56 of 2003), requires that the resources of the municipality be used effectively, efficiently and economically. Circular No. 62 of the MFMA aims to enhance compliance, improve accountability and transparency, update measures required to combat fraud, promotes transparency in supply chain management practices in municipalities as required by regulation 2.1(b) of the Municipal Supply Chain Management Regulations.

After closure of any advertised competitive bid, municipalities and municipal entities must, further to information to be published in terms of section 75 of the MFMA, publish on their websites, the reference number of the bid, the description of the goods, services or infrastructure project, names of all bidders, the B-BBEE status level of contribution of all bidders, where applicable, the local content percentages of the goods offered and where practical, total price of the bids, by all bidders that submitted bids in relation to that particular advertisement. Copies should be made available at municipal offices and libraries

Irregular expenditure is defined in section 1 of the MFMA as follows:

“irregular expenditure”, in relation to a municipality or municipal entity, means—



(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;

b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorized expenditure".

In this context 'expenditure' refers to any use of municipal funds that is in contravention of the following legislation:

- Municipal Finance Management Act, Act 56 of 2003, and its regulations;
- Municipal Systems Act, Act 32 of 2000, and its regulations;
- Public Office-Bearers Act, Act 20 of 1998, and its regulations; and
- The municipality's supply chain management policy, and any by-laws giving effect to that policy

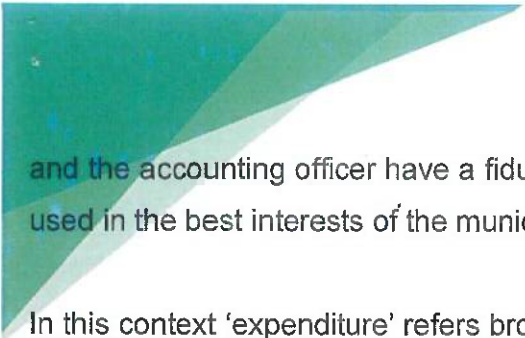
Although a transaction or an event may trigger irregular expenditure, a municipality or municipal entity will only identify irregular expenditure when a payment is made, in other words, the recognition of irregular expenditure will be linked to a financial transaction. If the possibility of irregular expenditure is determined prior to a payment being made, the transgression shall be regarded as a matter of non-compliance.

Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is defined in section 1 of the MFMA as follows:

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised.

The concept of fruitless and wasteful expenditure is founded on public administration and accountability principles, to promote "efficient, economic and effective use of resources and the attainment of value for money". The idea is also founded on the fact that the council, the mayor



and the accounting officer have a fiduciary responsibility to ensure that municipal resources are used in the best interests of the municipality and the local community.

In this context 'expenditure' refers broadly to processes that must be followed, transactions with service providers or suppliers and the use of other resources belonging to the municipality. The phrase 'made in vain' indicates that the municipality derived no value for Unauthorized, Irregular, Fruitless and Wasteful Expenditure money from the expenditure or the use of other resources. Fruitless and wasteful expenditure must fulfil both the conditions in the definition, namely, that it was made in vain and it would have been avoided had reasonable care been exercised.

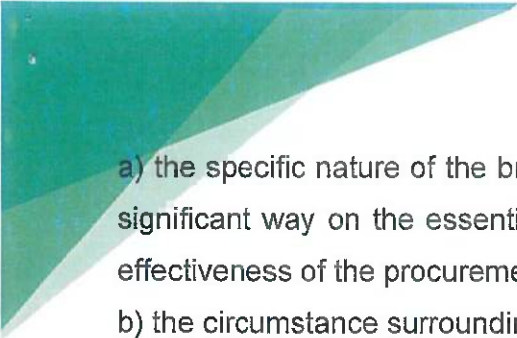
Ratification of minor breaches of the procurement process

In terms of regulation 36(1)(b) of the Municipal Supply Chain Management Regulations, the supply chain policy of a municipality may allow the accounting officer to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely technical in nature. Where a municipality's supply chain management policy does not include this provision the accounting officer cannot exercise this ratification power. It is important to note that the accounting officer can only rely on this provision if the official or committee who committed the breach had the delegated authority to perform the function in terms of the municipality's adopted System of Delegations, which must be consistent with the MFMA and its regulations.

Note that the accounting officer may only ratify a breach of process, and not the irregular expenditure itself, which means that the 'irregular' expenditure will still remain irregular. The responsibility to ratify the actual irregular expenditure vests with the Council and processes to deal with such matters are outlined in section 32(2) of the MFMA read together with Regulation 74 of the MBRR.

All breaches of a municipality's SCM policy will result in irregular expenditure, in the event that expenditure is incurred; the monetary value of this irregular expenditure is not relevant. The issue of whether the breach is minor or material relates to the nature of the breach and the intent of those responsible for the breach; not to the monetary value thereof.

In terms of regulation 36 of the SCM Regulations, the accounting officer is responsible for deciding whether a particular breach of procurement processes is minor or material. In exercising this discretion, the accounting officer must be guided by:

- 
- a) the specific nature of the breach: is it simply technical in nature, not impacting in any significant way on the essential fairness, equity, transparency, competitiveness or cost effectiveness of the procurement process?
 - b) the circumstance surrounding the breach: are the circumstances justifiable or, at least, excusable?
 - c) the intent of those responsible for the breach: were they acting in good faith?
 - d) the financial implication as a result of the breach: what was the extent of the loss or benefit?

The accounting officer would have to consider the merits of each breach of the procurement processes and take a decision as to whether it should be classified as a minor or material breach.

Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Disciplinary charges for irregular expenditure

If the irregular expenditure falls within the ambit of the above description, then the council, mayor or accounting officer (as may be relevant) must institute disciplinary action as follows:

- (i) Financial misconduct in terms of section 171 of the MFMA: in the case of an official that deliberately or negligently:
 - contravened a provision of the MFMA which resulted in irregular expenditure; or
 - made, permitted or authorized an irregular expenditure (due to non-compliance with any of legislation mentioned in the definition of irregular expenditure);
- (ii) Breach of the Code of Conduct for Municipal Staff Members: in the case of an official whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code; and
- (iii) Breach of the Code of Conduct for Councillors: in the case of a political office-bearer, whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code. This would also include instances where a councillor knowingly voted in favour or agreed with a resolution before council that contravened legislation resulting in irregular expenditure when implemented, or where the political office-bearer improperly interfered in the management or administration of the municipality.

Additional Reports Annexure Supply Chain Management (Deviations)

Supply Chain Management (Deviations)

Government Gazette No. 27636 Municipal Supply Chain Management of 30 May 2005 Regulation No. 36(2) as well as the Section 36 of the Mamusa Local Municipality Supply Chain Policy, state as follows.

Deviation from, and ratification of minor breaches of procurement processes


- (a) The accounting officer may –
 - (i) Dispense with the official procurement processes established by this policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
 - (1) In an emergency;
 - (2) If such goods or services are produced or available from a single provider only;
 - (3) For the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (4) Acquisition of animals for zoos and/or nature and game reserves; or
 - (5) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
 - (ii) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (b) The accounting officer must record the reasons for any deviations in terms of subparagraphs (a)(i) and (ii) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.
- (c) Subparagraph (b) does not apply to the procurement of goods and services contemplated in paragraph 11.3.1 of this policy.

Therefore, it is in line with the above policy extract that the Monthly Deviation Reports are submitted for noting.

Supply Chain Management (SCM Activities)


- (a) Supply Chain Sub – Regulation 12 (d) (i) & (ii) and council's Supply Chain Management Policy provides for the procurement of goods, works and services estimated in excess of R200 000 (all applicable taxes included) through competitive bidding process and procurement of long-term contracts.

ANNEXURE A -Unauthorised Expenditure

Client Section	Mamusa Local Municipality Unauthorised Expenditure	Prepared By	Samatsatsa Sirwe			
30-Sep-23	7,215,891.31	Signature				
Financial Year	Function	AccType	Total Budget	Opening Bal	Total Actual	Remaining Budget
2024	Finance: Finance	E			928,411.65	-928,411.65
2024	Finance: Finance	E	6,156.00		25,575.37	-19,419.37
2024	Core Function: Police Forces; Traffic and Street Parking Control	E	2,820.00		10,587.28	-7,767.28
2024	Water Distribution: Water Distribution	E			3,150.00	-3,150.00
2024	Municipal Manager; Town Secretary and Chief Executive: MM Town Secretary and Chief Exec	E	19,932.00		28,950.00	-9,018.00
2024	Supply Chain Management: Supply Chain Management	E	1,692.00		3,500.00	-1,808.00
2024	Libraries and Archives: Libraries and Archives	E			6,000.00	-6,000.00
2024	Electricity: Electricity	E			2,550.00	-2,550.00
2024	Information Technology: Information Technology	E			938.04	-938.04
2024	Water Distribution: Water Distribution	E			21,035.61	-21,035.61
2024	Water Treatment: Water Treatment	E			2,814.12	-2,814.12
2024	Waste Water Treatment: Waste Water Treatment	E			35,617.68	-35,617.68
2024	Water Distribution: Water Distribution	E			43,773.45	-43,773.45
2024	Libraries and Archives: Libraries and Archives	E			12,027.60	-12,027.60
2024	Cemeteries; Funeral Parlours and Crematoriums; Cemeteries Funeral Parlours and Crematoriums	E	18,492.00		31,866.75	-13,374.75
2024	Town Planning; Building Regulations and Enforcement; and City Engineer: Town Planning	E	6,996.00		29,948.79	-22,952.79
2024	Administrative and Corporate Support: Admin and Corporate Support	E			30,262.25	-30,262.25
2024	Electricity: Electricity	E			92,287.45	-92,287.45
2024	Water Distribution: Water Distribution	E			259,704.47	-259,704.47
2024	Water Treatment: Water Treatment	E			112,321.43	-112,321.43
2024	Information Technology: Information Technology	E			13,217.59	-13,217.59
2024	Libraries and Archives: Libraries and Archives	E			7,396.73	-7,396.73
2024	Water Distribution: Water Distribution	E			9,653.10	-9,653.10
2024	Water Treatment: Water Treatment	E			24,132.75	-24,132.75
2024	Water Distribution: Water Distribution	E			124,224.05	-124,224.05
2024	Electricity: Electricity	E			25,629.90	-25,629.90
2024	Electricity: Electricity	E			138,410.25	-138,410.25
2024	Water Distribution: Water Distribution	E			95,600.90	-95,600.90
2024	Libraries and Archives: Libraries and Archives	E			268,966.80	-268,966.80
2024	Electricity: Electricity	E			323,727.75	-323,727.75
2024	Water Distribution: Water Distribution	E			828,584.06	-828,584.06
2024	Water Treatment: Water Treatment	E			340,509.60	-340,509.60
2024	Electricity: Electricity	E			33,339.64	-33,339.64
2024	Libraries and Archives: Libraries and Archives	E			52,411.50	-52,411.50
2024	Water Distribution: Water Distribution	E			22,983.52	-22,983.52
2024	Water Treatment: Water Treatment	E			68,950.56	-68,950.56
2024	Electricity: Electricity	E			136.56	-136.56
2024	Water Distribution: Water Distribution	E			614.52	-614.52
2024	Water Treatment: Water Treatment	E			170.7	-170.7
2024	Libraries and Archives: Libraries and Archives	E			204.84	-204.84
2024	Water Distribution: Water Distribution	E			10,914.12	-10,914.12
2024	Water Treatment: Water Treatment	E			4,137.03	-4,137.03
2024	Libraries and Archives: Libraries and Archives	E			2,151.72	-2,151.72
2024	Electricity: Electricity	E			3,095.16	-3,095.16
2024	Libraries and Archives: Libraries and Archives	E			7,239.60	-7,239.60
2024	Municipal Manager; Town Secretary and Chief Executive: MM Town Secretary and Chief Exec	E			3,972.00	-3,972.00
2024	Water Distribution: Water Distribution	E			109,489.52	-109,489.52
2024	Electricity: Electricity	E			27,172.80	-27,172.80
2024	Water Treatment: Water Treatment	E			29,700.60	-29,700.60
2024	Libraries and Archives: Libraries and Archives	E			23,669.10	-23,669.10
2024	Electricity: Electricity	E			63,787.03	-63,787.03
2024	Water Distribution: Water Distribution	E			180,208.41	-180,208.41
2024	Water Treatment: Water Treatment	E			64,813.47	-64,813.47
2024	Libraries and Archives: Libraries and Archives	E			2,716.80	-2,716.80
2024	Electricity: Electricity	E			2,125.44	-2,125.44
2024	Water Distribution: Water Distribution	E			9,543.97	-9,543.97
2024	Water Treatment: Water Treatment	E			2,656.80	-2,656.80
2024	Finance: Finance	E			1,695.00	-1,695.00
2024	Finance: Finance	E			25,000.00	-25,000.00
2024	Community Halls and Facilities: Town Hall Section (Dept 013)	E			1,695.00	-1,695.00
2024	Roads: Roads	E			1,695.00	-1,695.00
2024	Administrative and Corporate Support: Admin and Corporate Support	E			1,695.00	-1,695.00
2024	Administrative and Corporate Support: Admin and Corporate Support	E	89,208.00		118,189.50	-28,981.50
2024	Administrative and Corporate Support: Admin and Corporate Support	E			241,473.12	-241,473.12
2024	Mayor and Council: Mayor and Council	E			81,628.00	-81,628.00
2024	Roads: Roads	E			3,645.81	-3,645.81
2024	Municipal Manager; Town Secretary and Chief Executive: MM Town Secretary and Chief Exec	E			16,053.54	-16,053.54
2024	Tourism: Tourism	E			7,087.94	-7,087.94
2024	Finance: Finance	E			35,198.69	-35,198.69
2024	Human Resources: Human Resources	E			9,014.57	-9,014.57
2024	Water Distribution: Water Distribution	E			63,643.93	-63,643.93
2024	Town Planning; Building Regulations and Enforcement; and City Engineer: Town Planning	E			2,232.72	-2,232.72
2024	Information Technology: Information Technology	E			17,231.43	-17,231.43
2024	Solid Waste Removal: Solid waste removal	E			5,821.12	-5,821.12
2024	Waste Water Treatment: Waste Water Treatment	E			14,106.80	-14,106.80
2024	Municipal Manager; Town Secretary and Chief Executive: MM Town Secretary and Chief Exec	E			1,695.00	-1,695.00
2024	Libraries and Archives: Libraries and Archives	E			20,629.22	-20,629.22
2024	Finance: Finance	E	409,970.00		819,142.90	-409,172.90
2024	Electricity: Electricity	E	523,782.00		1,497,868.08	-974,086.08
2024	Finance: Finance	E			288,813.72	-288,813.72
2024	Human Resources: Human Resources	E			34,512.90	-34,512.90
2024	Administrative and Corporate Support: Admin and Corporate Support	E			5,437.69	-5,437.69
2024	Administrative and Corporate Support: Admin and Corporate Support	E	48,444.00		207,631.32	-159,187.32
2024	Mayor and Council: Speaker	E			944.66	-944.66
2024	Finance: Finance	E	5,508.00		9,743.48	-4,235.48
2024	Municipal Manager; Town Secretary and Chief Executive: Chief Whip	E			22,506.92	-22,506.92
2024	Municipal Manager; Town Secretary and Chief Executive: Chief Whip	E			3,700.00	-3,700.00
2024	Municipal Manager; Town Secretary and Chief Executive: Chief Whip	E			7,502.00	-7,502.00
2024	Mayor and Council: Mayor and Council	E			25,927.00	-25,927.00
2024	Mayor and Council: Mayor and Council	E			55,554.00	-55,554.00
2024	Municipal Manager; Town Secretary and Chief Executive: Speaker	E			44,334.42	-44,334.42
2024	Municipal Manager; Town Secretary and Chief Executive: Speaker	E			3,700.00	-3,700.00
2024	Municipal Manager; Town Secretary and Chief Executive: Speaker	E			14,778.00	-14,778.00
2024	Mayor and Council: Mayor and Council	E			29,782.00	-29,782.00
						-7,215,891.31

ANNEXURE B -Irregular Expenditure


Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe		
Section	Irregular Expenditure	Signature			
30-Sep-23	921,276.71				



FiscalPeriod	DocumentNo	TranDate	Payee	TranAmt	VATAmt
202309	'EF013194-0001	20231006	Advocate Toka Machabaphala	(352,649.11)	45,997.71
202309	'EF013082-0001	20230918	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(66,160.00)	-
202309	'EF013138-0001	20230922	MATHIBANE MERE ATTORNEYS TRUST ACCOUNT	(109,450.00)	-
202309	'EF013137-0001	20230921	MAXIMUM PROFIT RECOVERY	(338,902.40)	44,204.66
202309	'EF013134-0003	20230921	MicroMega Revenue Management Solutions(Pty) Ltd	(54,115.20)	7,058.50
				(921,276.71)	97,260.87

ANNEXURE C – FRUITLESS & WASTEFUL EXPENDITURE FOR 3 MONTHS OF THE YEAR ENDING SEPTEMBER 2023

Client	Mamusa Local Municipality	Prepared By	Samatsatsa Sirwe		
Section	Fruitless Expenditure	Signature			
30-Sep-23	2,118,484.53				



Fiscal	Journal No	Remarks	PayDocNo	Amount
2023/09	'846434158119 INT	'Eskom Holdings SOC Ltd - Free	'	1,959,999.38
2023/09	'FC-79056	'Auditor-General AGSA SEP2023	'	70,896.22
2023/09	'520257643954 INT	'Eskom Holdings SOC Limited ES	'	87,368.30
2023/09	'640505013086 INT	'Eskom Holdings SOC Limited ES	'	220.63
				2,118,484.53

ANNEXURE D – DEVIATIONS

MAMUSA LOCAL MUNICIPALITY: MFMA SCM REGULATIONS - REGULATION 36 (1) & (2) OF THE : DEVIATIONS AND RATIFICATION OF MINOR BREACHES OF PROCUREMENT PROCESS

1. The Accounting Officer may dispense with the official procurement processes established by the Mamusa Local Municipality's SCM policy and procure goods or services through a convenient process which includes:

- i) Emergency
- ii) Goods and services produced or available from a single provider only;
- iii) Special works of art, historical objects;
- iv) Animals for zoos
- v) Exceptional cases where it is impractical or impossible to follow the official procurement process.

Herewith the report to Council on purchases that could not follow the official procurement process for the month of Sep 2023.

(i) PURCHASES ACQUIRED IN EMERGENCY CASES					
SUPPLIER	DEPARTMENT	DESCRIPTION	DATE	REASON	AMOUNT
Mahbima Trading	Community	Rental of Equipment	7/9/2023	Landfill site Clearing	24,150.00
TOTAL					24,150.00
(ii) PURCHASES ACQUIRED WHERE GOODS AND SERVICES PRODUCED OR AVAILABLE ARE FROM A SINGLE PROVIDER ONLY/AGENTS					
SUPPLIER	DEPARTMENT	DESCRIPTION	DATE	REASON	AMOUNT
Government Printing Works	Finance	Promulgation of municipal property Rates	27/07/23	Compliance with legislation	4,035.12
Mahbima Trading	Community	Rental of Equipment	7/9/2023	Landfill site Clearing	24,150.00
SAMSRA	Corporate	Affiliation	29/08/23	Municipal National Games Affiliation	7,100.00
TOTAL					35,285.12
(III) SPECIAL WORKS OF ART OR HISTORIC OBJECTS					
SUPPLIER	DEPARTMENT	DESCRIPTION	DATE	REASON	AMOUNT
NONE					
(IV) ACQUISITION OF ANIMALS FOR ZOOS AND/OR NATURE AND GAMES RESERVES					
SUPPLIER	DEPARTMENT	DESCRIPTION	DATE	REASON	AMOUNT
NONE					
(V) EXCEPTIONAL CASES / IMPRACTICAL OR IMPOSSIBLE					
SUPPLIER	DEPARTMENT	DESCRIPTION	DATE	REASON	AMOUNT
	Corporate Serv	Medical Assessment for Employees		Specialised Services	105,790.00
DID Distributors	Office of the Mayor	Toilets Hiring	27/07/23	Thuntas lerole Launch	96025
Technicrete	Technical Services	Supply of Materials for Appointed Contractor	25/07/23	Cession Agreement	137327.94
OA Mokone Const	Community Ser	Vehicle Repairs	27/07/23	Strip and quote (Labour had to be provided before quotation	87700
JDM Onderdele	Community Ser	Vehicle Repairs	23/08/09	Strip and quote (Labour had to be provided before quotation	17040
KTL HSE CONSULT	Technical Servi	Ward 2,4and 6	07/09/2023	Subcontractor	319530.24
TOTAL					763,413.18

ANNEXURE E – ORDERS

Creditor Name	Creditor Address	Order No.	Order Date	Value	Status	Specifications	CSDRefNumber
TUMISANG RATOLAKA KGOSO ENTERP	2032 mahogany street ipelegeng location mamusa schweizer reneke 2780	1206	9/22/2023	8400	RECEIVED	Transportation for shooting stars netball team from Schweizer Reneke to Setlagole on 24 and 25 Septemeber 2023 (minibus taxi 15 seater)	MAAA1199522
LABORANSAN	STRATHMORE PLACE OR TAMBO STREET ELLATON	1205	9/22/2023	105790	OPEN	Pre Employment medical exam	MAAA0595674
LABORANSAN	STRATHMORE PLACE OR TAMBO STREET ELLATON	1205	9/22/2023	105790	OPEN	Pre Employment medical exam	MAAA0595674
TIDY FILES SA (PTY) LTD	51 MAIN SERVICE ROAD EIKENHOF 2053	1204	9/21/2023	3631.45	RECEIVED	A4 FILE COLLATOR-KRAFT - 10 P/PCK	MAAA0005795
TIDY FILES SA (PTY) LTD	51 MAIN SERVICE ROAD EIKENHOF 2053	1204	9/21/2023	3631.45	RECEIVED	A4 FILE COLLATOR-KRAFT - 10 P/PCK	MAAA0005795
SENWEDI HOLDINGS	6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780	1203	9/21/2023	1300	RECEIVED	CHAIRS	MAAA0896115
SENWEDI HOLDINGS	6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780	1203	9/21/2023	1300	RECEIVED	CHAIRS	MAAA0896115
SENWEDI HOLDINGS	6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780	1202	9/21/2023	4710	RECEIVED	Pap/Rice; 1 Veg; 2 meat (1 red meat & 1 chicken)	MAAA0896115
SENWEDI HOLDINGS	6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780	1202	9/21/2023	4710	RECEIVED	Pap/Rice; 1 Veg; 2 meat (1 red meat & 1 chicken)	MAAA0896115
SENWEDI HOLDINGS	6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780	1202	9/21/2023	4710	RECEIVED	Pap/Rice; 1 Veg; 2 meat (1 red meat & 1 chicken)	MAAA0896115
Elective Training Institute En	P O Box 2277 Klerksdorp 2570	1201	9/21/2023	1800	RECEIVED	ACCOMMODATION FOR TWO NIGHTS	
THE MARETELE HOLDINGS	6667 EXT 5; IPELEGENG LOCATION SCHEIZER-RENEKE 2780	1200	9/18/2023	26800	OPEN	SLEEVELESS PUFFER VEST (EMBROIDED)	MAAA0144466
THE MARETELE HOLDINGS	6667 EXT 5; IPELEGENG LOCATION SCHEIZER-RENEKE 2780	1200	9/18/2023	26800	OPEN	SLEEVELESS PUFFER VEST (EMBROIDED)	MAAA0144466
THE MARETELE HOLDINGS	6667 EXT 5; IPELEGENG LOCATION SCHEIZER-RENEKE 2780	1200	9/18/2023	26800	OPEN	SLEEVELESS PUFFER VEST (EMBROIDED)	MAAA0144466
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
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DIPAKO CONSTRUCTION AND LOGIST	2370 MOPHANE SCHWEIZER RENEKE SCHWEIZER-RENEKE 2780	1199	9/18/2023	14219	OPEN	PVC Pipe 2m	MAAA0038328
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1198	9/18/2023	52604.45	OPEN	ESET PROTECT Essential On-Prem Renewal(100)users	MAAA0175705
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1198	9/18/2023	52604.45	OPEN	ESET PROTECT Essential On-Prem Renewal(100)users	MAAA0175705
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157	1198	9/18/2023	52604.45	OPEN	ESET PROTECT Essential On-Prem Renewal(100)users	MAAA0175705
WIRELESS ASSOCIATE SERVICE PRO	PO BOX 222 MAMUSA [SCHWEIZER-RENEKE]; SCH 2780	1197	9/17/2023	22113.35	OPEN	XG 125 Xstream Protection 12 Months Renewal	MAAA1102256
WIRELESS ASSOCIATE SERVICE PRO	PO BOX 222 MAMUSA [SCHWEIZER-RENEKE]; SCH 2780	1197	9/17/2023	22113.35	OPEN	XG 125 Xstream Protection 12 Months Renewal	MAAA1102256
WIRELESS ASSOCIATE SERVICE PRO	PO BOX 222 MAMUSA [SCHWEIZER-RENEKE]; SCH 2780	1197	9/17/2023	22113.35	OPEN	XG 125 Xstream Protection 12 Months Renewal	MAAA1102256

ANNEXURE F – CONTRACT REGISTER

APPOINTED BIDDER	CONTRACT START DATE	CONTRACT END DATE	CONTRACT DURATION	CONTRACT STATUS	CONTRACTED VALUE
Human Resources - Sage SA PTY LTD	12-Feb-18	Annual renewal	12 Months	Existing Contract	Not stated on the SLA
Accounting and Auditing - Munsoft	2-Jul-12	30-Jun-2025	36	Extended	Variable
Communication - Wireless Association Provider	1-Jan-19	Month to Month	month to month	Existing Contract	12,273.36
Land and Buildings - Bamelatswaneng jv Malepane	26-Nov-18	26-May-19	6 Months	Expired but not Terminated (Project not Complete)	6,500,000.00
Mano a rona	14-Jan-20	Upon Completion	Not Specified	Existing Contract	R14 585 808.97
Electricity - Eskom Holdings	18-Sep-12			Existing Contract	
First National Bank	06-June-96			Expired but not Terminated	Variable
TT Property	04-Nov-20	2025	05 years	Existing Contract	4,488,267.24
Project Management - Cigi Cell PTY LTD	20-Mar-17	19-Feb-20	36	Expired but not Terminated	5% of the face value of the bill collected
Blaq M Insurance	1-Jan-18	31-Dec-22	Municipal Building Completion	Expired	Not stated
Accounting and Auditing - Maximum Profit Recovery	1-Feb-18	31-Mar-23	36	Expired but not Terminated	Variable by 25% of the financial benefit identified by the client
Meter readers - MicroMega Revenue Management Services	1-Jul-89			Expired but not Terminated	Variable
Security Services - MSB Consultancy	1-Feb-18	31-May-23	Month to Month	Extended	7,496,002.48
Contour technologies	1-Jul-15	30-Jun-18	36	Expired but not Terminated	adhoc variable charges per hour
Fidelity	1-Jul-13	30-Jun-16	36	Expired but not Terminated	103,124.88
Vicmat Consultants	25-Oct-22	24-Oct-23	12 Months	Existing Contract	
Majuba Energy Technologies	Feb -2022	Jan-	36	Existing	Risk Basis
Gold Heart Trading	01-Feb-23	31-Jan-2026	36	Existing Contract	2 909 500.00
Neneketsang	03-Jan-23	31-Dec-23	12	Existing Contract	Variable cost per item
Your Wealth Holdings	18-04-23	18-Oct-23	06 Months	Existing Contract	6 291 186.69

Peza Consulting Services	12-Jul-23	11-July-24	12 Months	Expired Contract	1 598 498.13
JT Management Services	12-Jul-23	11-July-24	12 Months	Existing Contract	2 909 500.00
TMA Consulting Engineers	18-Nov-22	17-July-23	08 Months	Expired but not terminated	1087464.50
Farisa Construction	23-Dec-22	23-Aug-23	08 Months	Expired but not terminated-Project Not Complete	11 893 316.28

RECOMMENDATION

It is recommended that;

- The finance & Corporate Services Portfolio committee takes note of the Section 52d Report for third quarter ended September 2023 and recommend to council for the approval of the Section 52d Report for First quarter