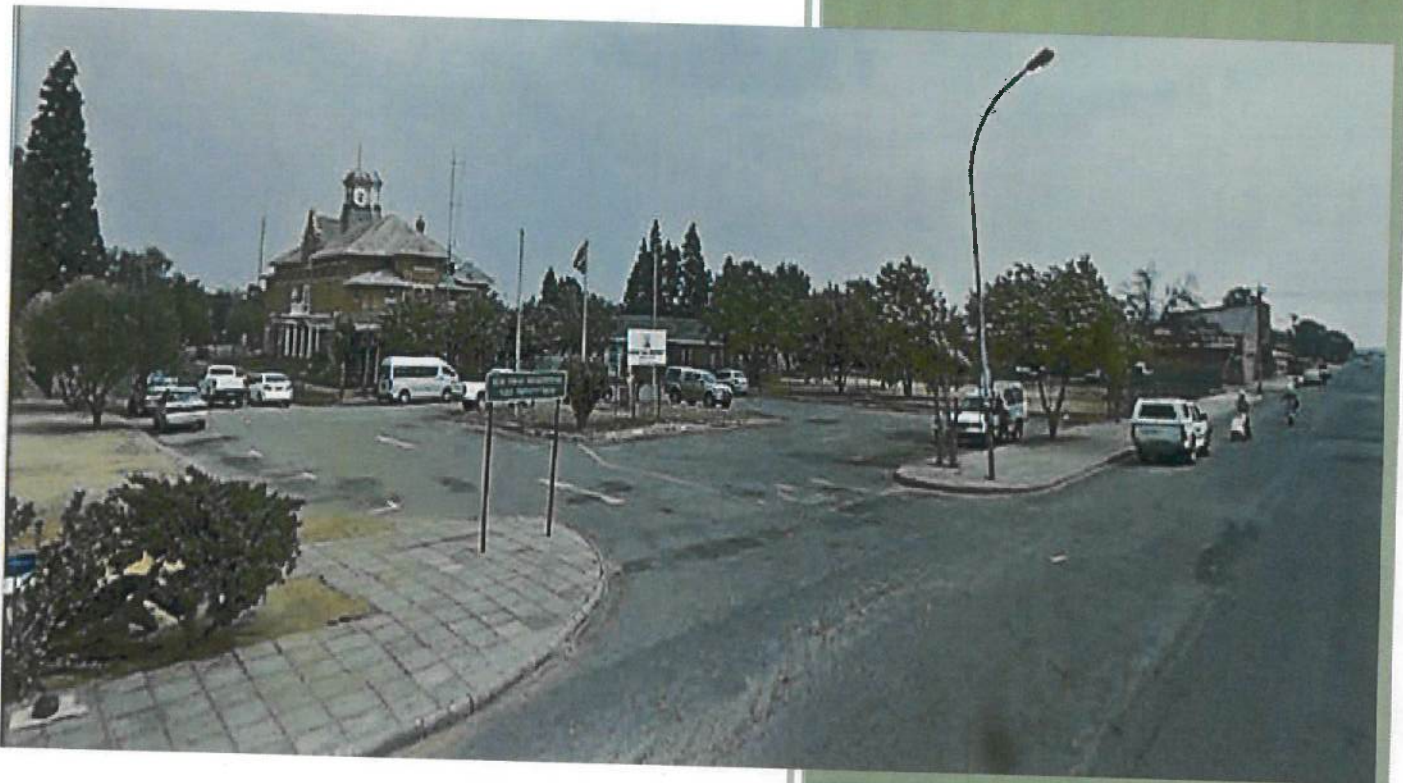




2023

Quarterly Budget Statement



MFMA

SECTION 52

Mamusa Local Municipality

Fourth quarter

**BUDGET STATEMENT FOR THE FOURTH QUARTER ENDING JUNE 2023:
FINANCIAL YEAR 2022/2023**

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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 fourth quarter of June 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: _____

Municipal Manager at Mamusa Local Municipality (NW393)

RR GINCANE

Signature: _____

Date: _____

Mayor at Mamusa Local Municipality (NW393)

M CHELECHELE

Signature: _____

Date: 30-JUNE-2023

PART 1 - BACKGROUND

1.1 Purpose

The purpose of this report is to comply with Section 52d of the Municipal Finance Management Act.

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

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 - Q4 Fourth Quarter

| Description | 2021/22 | | | Budget Year 2022/23 | | | | | |
|--|-----------------|-----------------|-----------------|---------------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 15 398 | 19 055 | 19 055 | 1 543 | 13 659 | 19 055 | (5 397) | -28% | 19 055 |
| Service charges | 59 899 | 90 423 | 90 680 | 16 163 | 59 704 | 90 680 | (30 976) | -34% | 90 680 |
| Investment revenue | 18 | 3 | 403 | 241 | 368 | 403 | (35) | -9% | 403 |
| Transfers and subsidies | 71 468 | 72 951 | 72 951 | 422 | 46 120 | 72 951 | (26 831) | -37% | 72 951 |
| Other own revenue | 1 717 | 15 029 | 14 773 | 3 626 | 14 441 | 14 773 | (332) | -2% | 14 773 |
| Total Revenue (excluding capital transfers and contributions) | 148 498 | 197 462 | 197 862 | 21 996 | 134 292 | 197 862 | (63 570) | -32% | 197 862 |
| Employee costs | 75 620 | 67 559 | 84 635 | 22 755 | 85 410 | 84 635 | 775 | 1% | 84 635 |
| Remuneration of Councilors | 6 391 | 6 044 | 7 363 | 1 618 | 6 670 | 7 363 | (693) | -9% | 7 363 |
| Depreciation & asset impairment | 31 270 | 10 051 | 30 051 | - | - | 30 051 | (30 051) | -100% | 30 051 |
| Finance charges | 11 017 | 3 104 | 13 104 | 12 000 | 22 674 | 13 104 | 9 569 | 73% | 13 104 |
| Inventory consumed and bulk purchases | 42 687 | 29 015 | 42 023 | 24 917 | 44 936 | 42 023 | 2 913 | 7% | 42 023 |
| Transfers and subsidies | 1 586 | - | - | - | - | - | - | - | - |
| Other expenditure | 57 909 | 47 408 | 61 512 | 10 583 | 38 625 | 61 512 | (22 886) | -37% | 61 512 |
| Total Expenditure | 226 480 | 163 182 | 238 688 | 71 874 | 198 314 | 238 688 | (40 374) | -17% | 238 688 |
| Surplus/(Deficit) | (77 981) | 34 281 | (40 826) | (49 878) | (64 022) | (40 826) | (23 196) | 57% | (40 826) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 28 846 | 23 410 | 23 410 | 9 426 | 17 785 | 23 410 | (5 624) | -24% | 23 410 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | - | - | - | 1 878 | 1 878 | - | 1 878 | #DIV/0! | - |
| Surplus/(Deficit) after capital transfers & contributions | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | (26 942) | 155% | (17 416) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | (26 942) | 155% | (17 416) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 26 391 | 23 561 | 37 756 | 16 146 | 23 383 | 37 756 | (14 373) | -38% | 37 756 |
| Capital transfers recognised | 24 048 | 23 410 | 29 708 | 16 146 | 22 953 | 29 708 | (6 752) | -23% | 29 708 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 25 | 151 | 1 351 | - | 183 | 1 351 | (1 167) | -86% | 1 351 |
| Total sources of capital funds | 24 073 | 23 561 | 31 056 | 16 146 | 23 137 | 31 056 | (7 920) | -26% | 31 056 |
| Financial position | | | | | | | | | |
| Total current assets | 212 982 | 26 065 | 24 772 | - | 227 840 | - | - | - | 24 772 |
| Total non current assets | 458 467 | 591 557 | 585 753 | - | 481 850 | - | - | - | 585 753 |
| Total current liabilities | 342 103 | 244 306 | 312 315 | - | 424 415 | - | - | - | 312 315 |
| Total non current liabilities | 25 549 | 25 779 | 25 779 | - | 25 549 | - | - | - | 25 779 |
| Community wealth/Equity | 303 796 | 347 537 | 272 430 | - | 259 727 | - | - | - | 272 430 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 122 619 | 124 886 | (95 954) | 6 034 | 6 034 | 34 326 | 28 292 | 82% | (95 954) |
| Net cash from (used) investing | (27 929) | - | - | (18 686) | (18 686) | - | 18 686 | #DIV/0! | - |
| Net cash from (used) financing | 151 | - | - | (9) | (9) | - | 9 | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 95 424 | 122 834 | (98 006) | - | (11 305) | 32 274 | 43 579 | 135% | (94 599) |
| 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 | 7 484 | 5 435 | 5 073 | 4 905 | 4 689 | 4 650 | 4 509 | 356 949 | 393 694 |
| 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) - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-------------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 85 429 | 119 188 | 119 332 | 9 825 | 79 084 | 119 332 | (40 248) | -34% | 119 332 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 85 429 | 119 188 | 119 332 | 9 825 | 79 084 | 119 332 | (40 248) | -34% | 119 332 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 3 057 | 5 144 | 5 144 | 404 | 2 148 | 5 144 | (2 999) | -58% | 5 144 |
| Community and social services | | 1 913 | 2 501 | 2 501 | 222 | 1 337 | 2 501 | (1 164) | -47% | 2 501 |
| Sport and recreation | | 133 | 191 | 191 | 4 | 111 | 191 | (80) | -42% | 191 |
| Public safety | | 1 010 | 2 452 | 2 452 | 178 | 698 | 2 452 | (1 755) | -72% | 2 452 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 27 | 27 | 27 | 36 | 45 | 27 | 19 | 70% | 27 |
| Planning and development | | 27 | 27 | 27 | 36 | 45 | 27 | 19 | 70% | 27 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 88 832 | 96 513 | 96 769 | 23 034 | 72 680 | 96 769 | (24 089) | -25% | 96 769 |
| Energy sources | | 52 906 | 53 592 | 53 592 | 15 996 | 44 741 | 53 592 | (8 851) | -17% | 53 592 |
| Water management | | 11 331 | 10 766 | 11 023 | 1 430 | 6 730 | 11 023 | (4 293) | -39% | 11 023 |
| Waste water management | | 14 648 | 19 159 | 19 159 | 3 348 | 12 258 | 19 159 | (6 904) | -36% | 19 159 |
| Waste management | | 9 947 | 12 995 | 12 995 | 2 261 | 8 954 | 12 995 | (4 041) | -31% | 12 995 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 177 346 | 220 872 | 221 272 | 33 300 | 153 956 | 221 272 | (67 316) | -30% | 221 272 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 129 271 | 95 996 | 145 844 | 35 084 | 106 475 | 145 844 | (39 368) | -27% | 145 844 |
| Executive and council | | 8 394 | 8 165 | 10 189 | 2 785 | 9 764 | 10 189 | (425) | -4% | 10 189 |
| Finance and administration | | 120 877 | 87 831 | 135 655 | 32 299 | 96 711 | 135 655 | (38 943) | -29% | 135 655 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 10 609 | 7 692 | 12 167 | 3 239 | 11 309 | 12 167 | (858) | -7% | 12 167 |
| Community and social services | | 3 999 | 2 104 | 3 638 | 1 027 | 2 969 | 3 638 | (669) | -18% | 3 638 |
| Sport and recreation | | 194 | 136 | 136 | 170 | 220 | 136 | 84 | 62% | 136 |
| Public safety | | 6 416 | 5 453 | 8 394 | 2 042 | 8 120 | 8 394 | (274) | -3% | 8 394 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 4 198 | 4 500 | 6 698 | 858 | 3 290 | 6 698 | (3 408) | -51% | 6 698 |
| Planning and development | | 2 164 | 2 132 | 2 758 | 442 | 1 795 | 2 758 | (962) | -35% | 2 758 |
| Road transport | | 2 034 | 2 367 | 3 940 | 416 | 1 493 | 3 940 | (2 446) | -62% | 3 940 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 81 020 | 53 756 | 71 262 | 32 272 | 75 286 | 71 262 | 4 024 | 6% | 71 262 |
| Energy sources | | 44 289 | 30 389 | 42 225 | 24 387 | 45 173 | 42 225 | 2 948 | 7% | 42 225 |
| Water management | | 10 203 | 7 933 | 9 481 | 2 487 | 9 478 | 9 481 | (3) | 0% | 9 481 |
| Waste water management | | 12 466 | 6 235 | 7 671 | 1 974 | 7 885 | 7 671 | 215 | 3% | 7 671 |
| Waste management | | 14 063 | 9 199 | 11 885 | 3 424 | 12 750 | 11 885 | 865 | 7% | 11 885 |
| <i>Other</i> | | 1 382 | 1 238 | 2 718 | 421 | 1 954 | 2 718 | (764) | -28% | 2 718 |
| Total Expenditure - Functional | 3 | 226 480 | 163 182 | 238 688 | 71 874 | 198 314 | 238 688 | (40 374) | -17% | 238 688 |
| Surplus/ (Deficit) for the year | | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | (26 942) | 155% | (17 416) |

Revenue

The municipality budgeted a total revenue collection of R221 272 000.00 for the current financial year. For the 4th quarter of 2022-2023, the municipality collected R33 300 000.00 and the year-to-date actual is R153 956 000.00; and the budget year to date is R67 316 000.00.

Expenditure

R 238 688 000.00 was budgeted for the current financial year 2022/2023; as at June 2023, the municipality has accumulated an expenditure of R71 874 000.00. Currently, the year-to-date actual expenditure is R198 314 000.00 against the year-to-date actual budget of R40 374 000.00

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) - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-------------------------|-----------------------------|-----------------|-------------------|-----------------|-----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2021/22 Audited Outcome | Budget Year Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURY | | 82 116 | 119 188 | 119 332 | 9 825 | 79 084 | 119 332 | (40 248) | -33.7% | 119 332 |
| Vote 2 - TECHNICAL SERVICES | | 78 695 | 83 518 | 83 774 | 20 774 | 63 725 | 83 774 | (20 048) | -23.9% | 83 774 |
| Vote 3 - COMMUNITY SERVICES | | 13 031 | 18 166 | 18 166 | 2 701 | 11 145 | 18 166 | (7 021) | -38.6% | 18 166 |
| 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 | 220 872 | 221 272 | 33 300 | 153 956 | 221 272 | (67 316) | -30.4% | 221 272 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURY | | 78 132 | 48 517 | 88 069 | 20 726 | 55 211 | 88 069 | (32 858) | -37.3% | 88 069 |
| Vote 2 - TECHNICAL SERVICES | | 68 991 | 46 924 | 63 317 | 29 265 | 64 030 | 63 317 | 713 | 1.1% | 63 317 |
| Vote 3 - COMMUNITY SERVICES | | 28 218 | 20 262 | 29 528 | 7 526 | 27 809 | 29 528 | (1 719) | -5.8% | 29 528 |
| Vote 4 - CORPORATE SERVICES | | 42 745 | 39 314 | 47 595 | 11 573 | 41 500 | 47 595 | (6 085) | -12.8% | 47 595 |
| Vote 5 - MUNICIPAL MANAGER | | 1 813 | 1 966 | 2 485 | 1 067 | 2 790 | 2 485 | 305 | 12.3% | 2 485 |
| Vote 6 - COUNCIL | | 6 531 | 6 198 | 7 704 | 1 718 | 6 974 | 7 704 | (730) | -9.5% | 7 704 |
| Vote 7 - | | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 226 490 | 163 182 | 238 688 | 71 874 | 198 314 | 238 688 | (40 374) | -16.9% | 238 688 |
| Surplus/ (Deficit) for the year | 2 | (48 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | (26 942) | 154.7% | (17 416) |

Revenue by Vote

The municipality budgeted a total revenue by vote of R221 272 000.00 for the current financial year. For the 4th quarter of 2022-2023, the municipality collected R33 300 000.00 and the year-to-date actual is R153 956 000.00; and the budget year to date is R67 316 000.00.

Expenditure by Vote

The municipality budgeted a total expenditure by vote of R238 688 000.00 for the current financial year 2022/2023; as at June 2023, the municipality has accumulated an expenditure of R71 874 000.00. Currently, the year-to-date actual expenditure is R198 314 000.00 against the year-to-date actual budget of R40 374 000.00

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

| NW393 Mamusa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | Budget Year 2022/23 | | | | | | | | |
| | | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 15 398 | 19 055 | 19 055 | 1 543 | 13 659 | 19 055 | (5 397) | -28% | 19 055 |
| Service charges - electricity revenue | | 33 852 | 47 503 | 47 503 | 9 124 | 31 765 | 47 503 | (15 738) | -33% | 47 503 |
| Service charges - water revenue | | 6 131 | 10 766 | 11 023 | 1 430 | 6 730 | 11 023 | (4 293) | -39% | 11 023 |
| Service charges - sanitation revenue | | 11 904 | 19 159 | 19 159 | 3 348 | 12 256 | 19 159 | (6 904) | -36% | 19 159 |
| Service charges - refuse revenue | | 8 011 | 12 995 | 12 995 | 2 261 | 8 954 | 12 995 | (4 041) | -31% | 12 995 |
| Rental of facilities and equipment | | 642 | 575 | 881 | 173 | 685 | 881 | (196) | -22% | 881 |
| Interest earned - external investments | | 18 | 3 | 403 | 241 | 366 | 403 | (36) | -9% | 403 |
| Interest earned - outstanding debtors | | 10 313 | 9 278 | 8 716 | 2 977 | 11 568 | 8 716 | 2 853 | 33% | 8 716 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and tribals | | 226 | 252 | 252 | 65 | 147 | 252 | (104) | -41% | 252 |
| Licences and permits | | 784 | 2 201 | 2 201 | 140 | 579 | 2 201 | (1 622) | -74% | 2 201 |
| Agency services | | 2 125 | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | 71 468 | 72 951 | 72 951 | 422 | 46 120 | 72 951 | (26 831) | -37% | 72 951 |
| Other revenue | | 2 329 | 2 724 | 2 724 | 269 | 1 461 | 2 724 | (1 263) | -46% | 2 724 |
| Gains | | (14 704) | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 148 499 | 197 462 | 197 862 | 21 996 | 134 292 | 197 862 | (63 570) | -32% | 197 862 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 75 620 | 67 559 | 84 635 | 22 755 | 85 410 | 84 635 | 775 | 1% | 84 635 |
| Remuneration of councillors | | 6 391 | 6 044 | 7 363 | 1 618 | 6 670 | 7 363 | (693) | -9% | 7 363 |
| Debt impairment | | 16 852 | 13 737 | 13 737 | - | - | 13 737 | (13 737) | -100% | 13 737 |
| Depreciation & asset impairment | | 31 270 | 10 051 | 30 051 | - | - | 30 051 | (30 051) | -100% | 30 051 |
| Finance charges | | 11 017 | 3 104 | 13 104 | 12 000 | 22 674 | 13 104 | 9 569 | 73% | 13 104 |
| Bulk purchases - electricity | | 40 358 | 26 852 | 38 137 | 22 983 | 41 504 | 38 137 | 3 367 | 9% | 38 137 |
| Inventory consumed | | 2 329 | 2 163 | 3 885 | 1 934 | 3 432 | 3 885 | (454) | -12% | 3 885 |
| Contracted services | | 26 487 | 26 132 | 31 957 | 6 252 | 26 373 | 31 957 | (5 584) | -17% | 31 957 |
| Transfers and subsidies | | 1 585 | - | - | - | - | - | - | - | - |
| Other expenditure | | 14 569 | 7 539 | 15 819 | 4 331 | 12 252 | 15 819 | (3 567) | -23% | 15 819 |
| Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 226 480 | 163 182 | 238 688 | 71 874 | 198 314 | 238 688 | (40 374) | -17% | 238 688 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | (77 981) | 34 281 | (40 826) | (49 878) | (64 022) | (40 826) | (23 195) | 0 | (40 826) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | 28 846 | 23 410 | 23 410 | 9 426 | 17 786 | 23 410 | (5 624) | (0) | 23 410 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | 1 878 | 1 878 | - | 1 878 | #DIV/0! | - |
| Surplus/(Deficit) after capital transfers & contributions | | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | | | (17 416) |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | | | (17 416) |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | | | (17 416) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | (49 135) | 57 691 | (17 416) | (38 574) | (44 358) | (17 416) | | | (17 416) |

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:

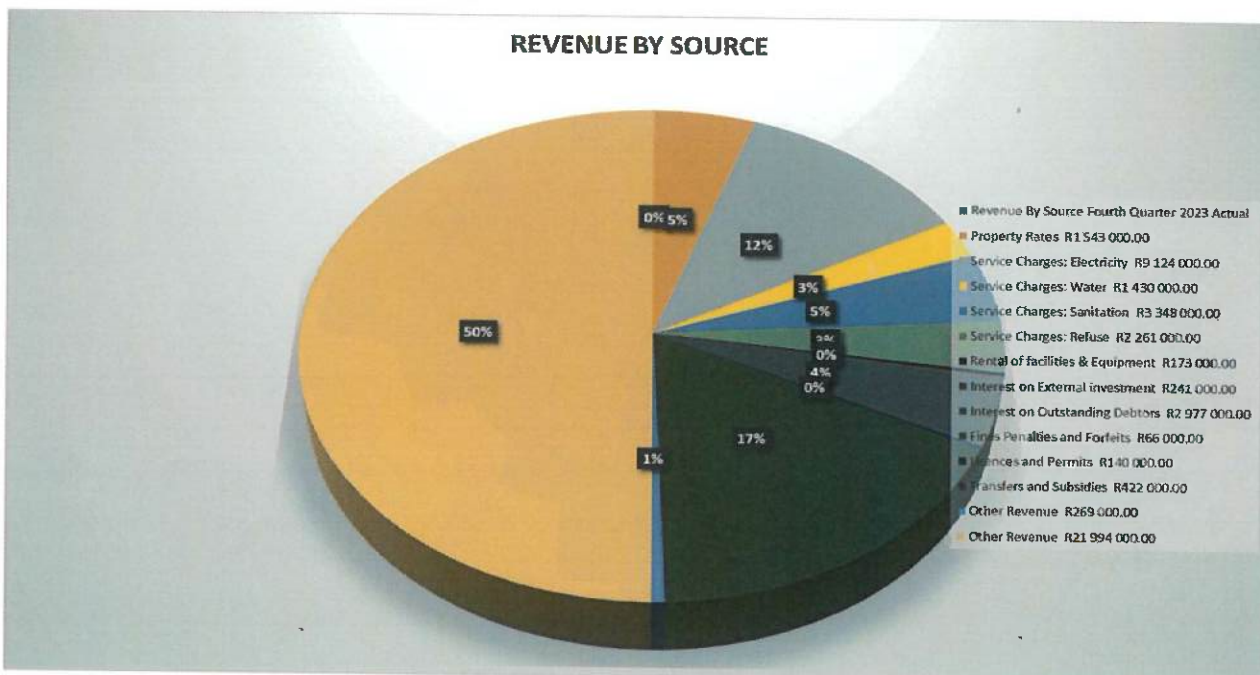
TABLE 1 – SCHEDULE C4

I

| Revenue By Source | Fourth Quarter 2023 Actual | Year to date | | | |
|----------------------------------|----------------------------|------------------|------------------|-----------------|------|
| | | Actual | Budget | Variance | % |
| Property Rates | R 1 543 000.00 | R 13 659 000.00 | R 19 055 000.00 | R 5 396 000.00 | 28% |
| Service Charges: Electricity | R 9 124 000.00 | R 31 765 000.00 | R 47 503 000.00 | R 15 738 000.00 | 33% |
| Service Charges: Water | R 1 430 000.00 | R 6 730 000.00 | R 11 023 000.00 | R 4 293 000.00 | 39% |
| Service Charges: Sanitation | R 3 348 000.00 | R 12 256 000.00 | R 19 159 000.00 | R 6 903 000.00 | 36% |
| Service Charges: Refuse | R 2 261 000.00 | R 8 954 000.00 | R 12 995 000.00 | R 4 041 000.00 | 31% |
| Rental of facilities & Equipment | R 173 000.00 | R 685 000.00 | R 881 000.00 | R 196 000.00 | 22% |
| Interest on External investment | R 241 000.00 | R 368 000.00 | R 403 000.00 | R 35 000.00 | 9% |
| Interest on Outstanding Debtors | R 2 977 000.00 | R 11 568 000.00 | R 8 716 000.00 | -R 2 852 000.00 | -33% |
| Fines Penalties and Forfeits | R 66 000.00 | R 147 000.00 | R 252 000.00 | R 105 000.00 | 42% |
| Licences and Permits | R 140 000.00 | R 579 000.00 | R 2 201 000.00 | R 1 622 000.00 | 74% |
| Transfers and Subsidies | R 422 000.00 | R 46 120 000.00 | R 72 951 000.00 | R 26 831 000.00 | 37% |
| Other Revenue | R 269 000.00 | R 1 461 000.00 | R 2 724 000.00 | R 1 263 000.00 | 46% |
| | R 21 994 000.00 | R 134 292 000.00 | R 197 863 000.00 | R 63 571 000.00 | 32% |

GRAPH 1 – TABLE C4

II



Property Rates – For the Fourth quarter, property rates came to a monthly actual amount of R1 543 000.00. The year-to-date actual collection came to an amount of R13 659 000.00 against the budget year to date amount of R5 397 000.00, which brings the year-to-date variance percentage of 28%.

Service Charges – For the Fourth quarter service charges came to a monthly an amount of R16 163 000.00 against the budget year to date amount of R30 975 000.00.

Rental of facilities and equipment – For the Fourth quarter the rental of facilities and equipment came to a monthly actual amount of R173 000.00. The year-to-date actual collection came to an amount of R685 000.00 against the budget year to date amount of R196 000.00;

Interest on External Investments – The municipality budgeted R403 000 for interest on external investments, and for the quarter of June 2023, the municipality generated year to date interest of R241 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 budgeted R8 716 000 for interest on outstanding debtors, and for the quarter of June 2023, the interest on outstanding debts amounted to R2 977 000.00. The actual year to date amounts to R11 568 000.00.

Fines, penalties, and forfeits – For the fourth quarter the fines penalties and forfeits came to actual amount of R66 000. The year to date actual collection R147 000 against the budget year to date amount R104 000.00.

License and permits – For the fourth quarter the license and permits came to actual amount of R140 000.00. The year to date actual collection came to an amount of R579 000.00 against the budget year to date amount of R1 622 000 which indicates an under recovery of R1 622 000.

Transfers and subsidies – Transfers and subsidies for the fourth quarter to an amount of R422 000. this is all the revenue generated from conditional grants and the equitable share the municipality has received to date, the municipality over performed in this regard, this is a sign that the municipality is spending on conditional grants and is surely decreasing the risk of there being an unspent liability.

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:

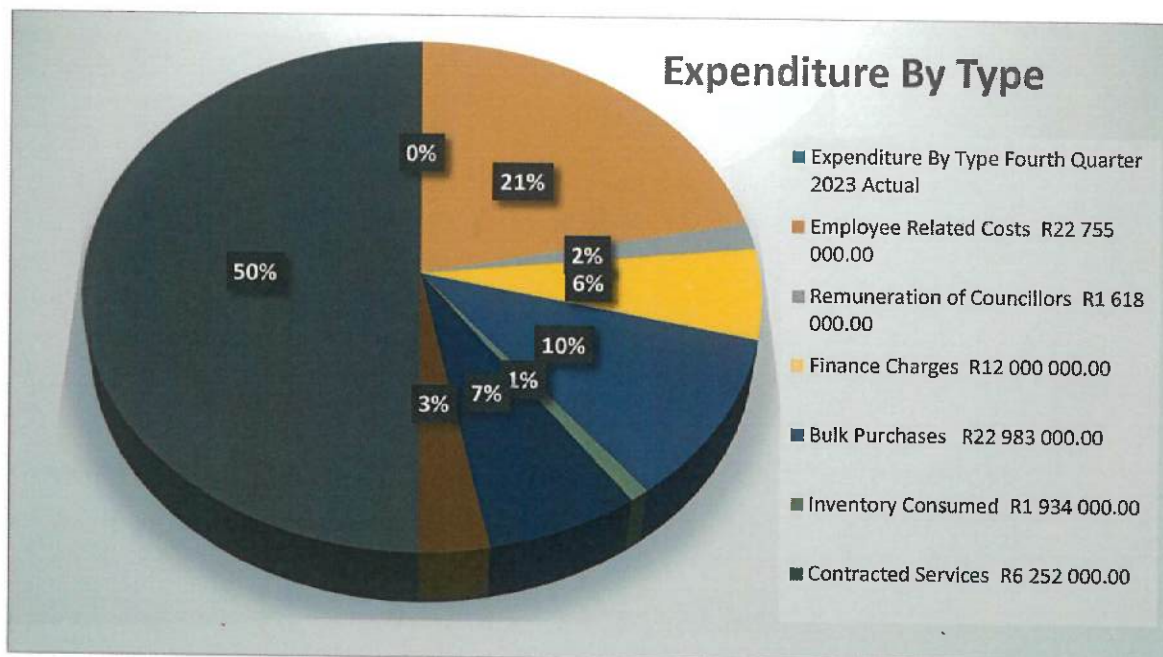
Table 2 – SCHEDULE C4

I

| Expenditure By Type | Fourth Quarter 2023 Actual | Year to date | | Variance | % |
|-----------------------------|-------------------------------|------------------|------------------|-----------------|------|
| | | Actual | Budget | | |
| Employee Related Costs | R 22 755 000.00 | R 85 410 000.00 | R 84 635 000.00 | -R 775 000.00 | -1% |
| Remuneration of Councillors | R 1 618 000.00 | R 6 670 000.00 | R 7 363 000.00 | R 693 000.00 | 9% |
| Finance Charges | R 12 000 000.00 | R 22 674 000.00 | R 13 104 000.00 | -R 9 570 000.00 | -73% |
| Bulk Purchases | R 22 983 000.00 | R 41 504 000.00 | R 38 137 000.00 | -R 3 367 000.00 | -9% |
| Inventory Consumed | R 1 934 000.00 | R 3 432 000.00 | R 3 885 000.00 | R 453 000.00 | 12% |
| Contracted Services | R 6 252 000.00 | R 26 373 000.00 | R 31 957 000.00 | R 5 584 000.00 | 17% |
| Other Expenditures | R 4 331 000.00 | R 12 252 000.00 | R 15 819 000.00 | R 3 567 000.00 | 23% |
| | R 71 873 000.00 | R 198 315 000.00 | R 194 900 000.00 | -R 3 415 000.00 | -22% |

GRAPH2 – SCHEDULE C4

II



Employee Related Costs/Remuneration of Councillors – Employee related cost together with remuneration of councillors came to an amount of R24 373 000.00 against the budget year to date amount of R91 998 000.00.

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 R12 000 000.00 for the fourth quarter ended June 2023. against the budget year to date amount of R13 104 000.00. This is due to outstanding invoices from major creditors like Eskom and SARS not yet captured. The municipality's inability to pay creditors within 30 days as prescribed by the MFMA, is mainly due to its cash flow problems.

Bulk purchases – bulk purchases for the fourth quarter came to an amount of R22 674 000.00 against the budget year to date amount of R38 137 000.00.

Other Materials/Inventory Consumed – Other materials came to an amount of R1 934 000 for the fourth quarter against the budget year to date amount of R3 885 000.00. Repairs and maintenance on Water and sanitation infrastructure are the main contributing factors, which must be recovered from Dr RSM District Municipality. The issue of the SLA between Mamusa Local Municipality and Dr RSM District Municipality is still a major challenge, which must still be attended to.

Contracted Services – Contracted services came to an amount of R6 252 000.00 for the fourth quarter ended June 2023. The year-to-date actual expenditure came to an amount of R26 373 000.00 against the budget year to date amount of R31 957 000.00.

Other Expenditure – Other Expenditure came to an amount of R4 331 000 for the third quarter against the budget year to date amount of R15 819 000.00.

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) - Q4 Fourth | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-------------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURY | | - | - | - | - | - | - | - | - | - |
| Vote 2 - TECHNICAL SERVICES | | 47 587 | 6 695 | - | 7 456 | 12 343 | - | 12 343 | #DIV/0! | - |
| Vote 3 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | - | - |
| 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 Multi-year expenditure | 4.7 | 47 587 | 6 695 | - | 7 456 | 12 343 | - | 12 343 | #DIV/0! | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - BUDGET & TREASURY | | (18 398) | 151 | 1 351 | - | 183 | 1 351 | (1 167) | -86% | 1 351 |
| Vote 2 - TECHNICAL SERVICES | | (2 888) | 16 715 | 39 408 | 8 690 | 10 611 | 33 408 | (22 795) | -68% | 33 408 |
| Vote 3 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - CORPORATE SERVICES | | - | - | 3 000 | - | 247 | 3 000 | (2 753) | -92% | 3 000 |
| 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 | (21 286) | 16 866 | 37 756 | 8 690 | 11 041 | 37 756 | (26 716) | -71% | 37 756 |
| Total Capital Expenditure | | 26 301 | 23 561 | 37 756 | 16 146 | 23 383 | 37 756 | (14 373) | -38% | 37 756 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (18 398) | 151 | 4 351 | - | 430 | 4 351 | (3 921) | -90% | 4 351 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | (18 398) | 151 | 4 351 | - | 430 | 4 351 | (3 921) | -90% | 4 351 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 23 504 | 14 037 | 20 724 | 5 073 | 5 946 | 20 724 | (14 778) | -71% | 20 724 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 23 504 | 14 037 | 20 724 | 5 073 | 5 946 | 20 724 | (14 778) | -71% | 20 724 |
| Trading services | | 21 195 | 9 373 | 12 681 | 11 073 | 17 007 | 12 681 | 4 326 | 34% | 12 681 |
| Energy services | | 21 195 | 9 373 | 12 681 | 10 912 | 15 798 | 12 681 | 3 117 | 25% | 12 681 |
| Water management | | - | - | - | 162 | 1 209 | - | 1 209 | #DIV/0! | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 26 301 | 23 561 | 37 756 | 16 146 | 23 383 | 37 756 | (14 373) | -38% | 37 756 |
| Funded by: | | | | | | | | | | |
| National Government | | 24 048 | 23 410 | 29 706 | 16 146 | 22 953 | 29 706 | (6 752) | -23% | 29 706 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 24 048 | 23 410 | 29 706 | 16 146 | 22 953 | 29 706 | (6 752) | -23% | 29 706 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 25 | 151 | 1 351 | - | 183 | 1 351 | (1 167) | -86% | 1 351 |
| Total Capital Funding | | 24 073 | 23 561 | 31 056 | 16 146 | 23 137 | 31 056 | (7 920) | -26% | 31 056 |

2.1.7 Table C6: Quarterly Budget Statement – Financial Position

NW393 Mamusa - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | (71 162) | (18 797) | (239 637) | (206 341) | (239 637) |
| Call investment deposits | | 72 517 | 67 915 | 67 915 | 176 414 | 67 915 |
| Consumer debtors | | 143 857 | (153 429) | 67 810 | 175 942 | 67 810 |
| Other debtors | | 63 054 | 132 540 | 132 069 | 77 109 | 132 069 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | 4 715 | (2 163) | (3 385) | 4 715 | (3 385) |
| Total current assets | | 212 982 | 26 065 | 24 772 | 227 840 | 24 772 |
| Non current assets | | | | | | |
| Long-term receivables | | - | - | - | - | - |
| Investments | | - | - | - | - | - |
| Investment property | | 35 981 | 142 277 | 142 277 | 35 981 | 142 277 |
| Investments in Associate | | - | - | - | - | - |
| Property, plant and equipment | | 422 229 | 448 739 | 442 935 | 445 612 | 442 935 |
| Biological | | - | - | - | - | - |
| Intangible | | 257 | 541 | 541 | 257 | 541 |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 458 467 | 591 557 | 585 753 | 481 850 | 585 753 |
| TOTAL ASSETS | | 671 448 | 617 622 | 610 524 | 709 690 | 610 524 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | - | 66 | 66 | - | 66 |
| Consumer deposits | | 1 042 | (410) | (410) | 977 | (410) |
| Trade and other payables | | 328 068 | 238 583 | 306 592 | 410 445 | 306 592 |
| Provisions | | 12 993 | 6 068 | 6 068 | 12 993 | 6 068 |
| Total current liabilities | | 342 103 | 244 306 | 312 315 | 424 415 | 312 315 |
| Non current liabilities | | | | | | |
| Borrowing | | - | (42) | (42) | - | (42) |
| Provisions | | 25 549 | 25 821 | 25 821 | 25 549 | 25 821 |
| Total non current liabilities | | 25 549 | 25 779 | 25 779 | 25 549 | 25 779 |
| TOTAL LIABILITIES | | 367 652 | 270 085 | 338 094 | 449 963 | 338 094 |
| NET ASSETS | 2 | 303 796 | 347 537 | 272 430 | 259 727 | 272 430 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 299 155 | 342 896 | 267 789 | 255 085 | 267 789 |
| Reserves | | 4 641 | 4 641 | 4 641 | 4 641 | 4 641 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 303 796 | 347 537 | 272 430 | 259 727 | 272 430 |

2.1.5 Table C7: Quarterly Budget Statement – Cash Flow

NW393 Mamusa - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-------------------|-----------------|---------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 9 545 | 223 231 | 1 991 | 1 485 | 1 485 | 55 808 | (54 322) | -97% | 1 991 |
| Service charges | | 57 955 | 42 578 | 42 578 | 13 747 | 13 747 | 10 644 | 3 103 | 29% | 42 578 |
| Other revenue | | 1 191 | 545 | 545 | 650 | 650 | 136 | 513 | 377% | 545 |
| Transfers and Subsidies - Operational | | 71 925 | 1 553 | 1 553 | 98 | 98 | 388 | (290) | -75% | 1 553 |
| Transfers and Subsidies - Capital | | 34 541 | 23 410 | 23 410 | - | - | 5 852 | (5 852) | -100% | 23 410 |
| Interest | | - | 3 | 403 | - | - | 1 | (1) | -100% | 403 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (52 538) | (160 225) | (160 225) | (9 946) | (9 946) | (36 952) | (27 006) | 73% | (160 225) |
| Finance charges | | - | (6 209) | (6 209) | - | - | (1 552) | (1 552) | 100% | (6 209) |
| Transfers and Grants | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 122 619 | 124 886 | (95 954) | 6 034 | 6 034 | 34 326 | 28 292 | 82% | (95 954) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 1 629 | - | - | 81 | 81 | - | 81 | #DIV/0! | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (29 557) | - | - | (18 767) | (18 767) | - | 18 767 | #DIV/0! | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (27 929) | - | - | (18 686) | (18 686) | - | 18 686 | #DIV/0! | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 151 | - | - | (9) | (9) | - | (9) | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 151 | - | - | (9) | (9) | - | 9 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 94 840 | 124 886 | (95 954) | (12 660) | (12 660) | 34 326 | | | (95 954) |
| Cash/cash equivalents at beginning: | | 583 | (2 052) | (2 052) | - | 1 355 | (2 052) | - | - | 1 355 |
| Cash/cash equivalents at month/year end: | | 95 424 | 122 834 | (98 005) | - | (11 305) | 32 274 | - | - | (94 599) |

2.2 Supporting Documents

2.2.1 Debtors' Age Analysis

NW393 Mamusa - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

| Description | NT Code | Budget Year 2022/23 | | | | | | | | | | Actual End Debtors Written Off against Debtors | Impairment - Bad Debtors LEO Council Policy |
|--|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dps-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 775 | 719 | 582 | 687 | 682 | 670 | 662 | 59 584 | 64 441 | 62 266 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 2 827 | 1 152 | 925 | 836 | 707 | 707 | 626 | 25 259 | 34 033 | 29 125 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 524 | 347 | 315 | 299 | 271 | 258 | 251 | 38 119 | 38 384 | 37 179 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1 349 | 1 269 | 1 247 | 1 218 | 1 183 | 1 171 | 1 184 | 80 311 | 88 993 | 85 117 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 985 | 940 | 920 | 907 | 887 | 882 | 876 | 57 307 | 63 769 | 60 921 | - | - |
| Interest on Arrear Debtors Accounts | 1700 | - | - | - | - | - | - | - | 1 578 | 1 578 | 1 576 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1800 | 1 008 | 988 | 977 | 964 | 951 | 939 | 927 | 55 083 | 101 835 | 98 865 | - | - |
| Receivable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 19 | 1 | 7 | 4 | 7 | 22 | 1 | 615 | 675 | 549 | - | - |
| Total By Income Source | 2000 | 7 484 | 5 435 | 5 873 | 4 965 | 4 689 | 4 659 | 4 509 | 354 949 | 393 694 | 375 782 | - | - |
| 2022/23 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 1 911 | 470 | 415 | 436 | 354 | 347 | 284 | 33 341 | 38 659 | 34 762 | - | - |
| Commercial | 2300 | 1 490 | 646 | 453 | 348 | 310 | 290 | 270 | 13 354 | 17 141 | 14 652 | - | - |
| Households | 2400 | 4 983 | 4 319 | 4 204 | 4 121 | 4 023 | 4 015 | 3 955 | 310 274 | 339 694 | 326 338 | - | - |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 7 484 | 5 435 | 5 873 | 4 965 | 4 689 | 4 659 | 4 509 | 354 949 | 393 694 | 375 782 | - | - |

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

2.2.2 Creditors Age Analysis

| Year | Month | 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 |
|------|-------|-----|------|----------------------------------|----------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|-------------|
| | M12 | | | | | | | | | | | | |
| 2023 | Jun | | 0100 | Bulk Electricity | 7 156 207 | 13 221 204 | 18 483 850 | 0 | 193 810 021 | 0 | 0 | 0 | 232 671 282 |
| | | | 0200 | Bulk Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0300 | PAYE deductions | 1 267 246 | 1 208 801 | 1 157 833 | 1 156 279 | 2 103 751 | 0 | 0 | 0 | 6 893 910 |
| | | | 0400 | VAT (output less input) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0500 | Pensions / Retirement deductions | 878 397 | 868 723 | 846 985 | 848 528 | 24 212 608 | 0 | 0 | 0 | 27 655 241 |
| | | | 0600 | Loan repayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0700 | Trade Creditors | 7 242 400 | 795 625 | 840 244 | 360 004 | 30 688 723 | | 0 | 0 | 39 926 996 |
| | | | 0800 | Auditor General | 1 340 553 | 0 | 2 761 808 | 0 | 5 936 473 | 0 | 0 | 0 | 10 038 834 |
| | | | 0900 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1000 | Total | 17 884 803 | 16 094 353 | 24 030 720 | 2 364 811 | 256 751 576 | 0 | 0 | 0 | 317 186 263 |

The total debt that the municipality owes its creators is an amount of R317 186 000.00 as at Fourth quarter 2023.

2.2.3 Investment Portfolio Analysis

NW393 Mamusa - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q4 Fourth Quarter

| Investments by maturity Name of Institution & Investment ID | Ref | Period of Investment | 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 realized | Partial / Prorata Withdrawal (R) | Investment Top Up | Closing Balance |
|--|-----|----------------------|--------------------|----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|----------------------------------|-------------------|-----------------|
| | | Yes/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| 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 June 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 - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2021/22 | | | Budget Year 2022/23 | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 4 Actuals | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 295 | 1 651 | 1 651 | (284) | - | 1 651 | (1 651) | -100.0% | 1 651 |
| Expended Public Works Programme Integrated Grant | | - | (1 449) | (1 449) | - | - | (1 449) | 1 449 | -100.0% | (1 449) |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant | | 3 100 | 3 100 | 3 100 | (284) | - | 3 100 | (3 100) | -100.0% | 3 100 |
| Municipal Infrastructure Grant | | (2 895) | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 1 553 | 1 553 | (138) | (982) | 1 553 | (2 535) | -163.2% | 1 553 |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 295 | 3 204 | 3 204 | (422) | (982) | 3 204 | (4 186) | -130.6% | 3 204 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 8 590 | 23 410 | 23 410 | (9 426) | (15 786) | 23 410 | (39 195) | -167.4% | 23 410 |
| Neighbourhood Development Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant | | 6 590 | 17 342 | 17 342 | (2 556) | (4 812) | 17 342 | (22 155) | -127.7% | 17 342 |
| Integrated National Electrification Programme Grant | | 0 | 6 068 | 6 068 | (6 871) | (10 974) | 6 068 | (17 042) | -280.9% | 6 068 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | 0.0% | - |
| Other grant providers: | | - | - | - | - | - | - | - | 0.0% | - |
| Total Capital Transfers and Grants | 5 | 8 590 | 23 410 | 23 410 | (9 426) | (15 786) | 23 410 | (39 195) | -167.4% | 23 410 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 8 786 | 26 614 | 26 614 | (9 848) | (16 768) | 26 614 | (43 382) | -163.0% | 26 614 |

Below is the budget analysis explanation for the revenue stream:

Property rates

| PROPERTY RATES | | | | | | |
|-----------------|----------------|-----------------|-----------------|----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 19 055 000.00 | R 1 543 000.00 | R 13 659 000.00 | R 19 055 000.00 | R 5 396 000.00 | 8% | 72% |

The total billed to date actual against the budget for property rates is 72% at the end of June 2023.

Service charges

| SERVICE CHARGES ELECTRICITY | | | | | | |
|-----------------------------|----------------|-----------------|-----------------|-----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 47 503 000.00 | R 9 124 000.00 | R 31 765 000.00 | R 47 503 000.00 | R 15 738 000.00 | 19% | 67% |

The total billed to date actual against the budget for service charges is 67% at the end of June 2023.

Rentals of facilities and equipment's

| RENTAL OF EQUIPMENT | | | | | | |
|---------------------|----------------|--------------|--------------|--------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 881 000.00 | R 173 000.00 | R 685 000.00 | R 881 000.00 | R 196 000.00 | 20% | 78% |

The total actual received for the month of June 2023 for rentals on facilities received was 78%.

Interest earned on external investments and outstanding debtors

| INTEREST ON EXTERNAL INVESTMENT | | | | | | |
|---------------------------------|----------------|--------------|--------------|-------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 403 000.00 | R 241 000.00 | R 368 000.00 | R 403 000.00 | R 35 000.00 | 60% | 91% |

| INTEREST ON OUTSTANDING DEBTORS | | | | | | |
|---------------------------------|----------------|-----------------|----------------|-----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 8 716 000.00 | R 2 977 000.00 | R 11 568 000.00 | R 8 716 000.00 | -R 2 852 000.00 | 34% | 133% |

The total actual received for the month of June 2023 for interest was 91% and 133% on outstanding debtors
Fines penalties and forfeits

| FINES & PENALTIES | | | | | | |
|-------------------|----------------|--------------|--------------|--------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 252 000.00 | R 66 000.00 | R 147 000.00 | R 252 000.00 | R 105 000.00 | 26% | 58% |

The total actual received for the month of March 2023 for fines penalties and forfeits was 58%.

License and permits

| LICENSE & PERMITS | | | | | | |
|-------------------|----------------|--------------|----------------|----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 2 201 000.00 | R 140 000.00 | R 579 000.00 | R 2 201 000.00 | R 1 622 000.00 | 6% | 26% |

The total actual received for the month of March 2023 for license and permits was 26%.

3.1.2 Operating Expenditure

Below is the budget analysis explanation for the expenditure stream:

Employee cost and Remuneration of councillors

| EMPLOYEE RELATED COST | | | | | | |
|-----------------------|-----------------|-----------------|-----------------|---------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 84 635 000.00 | R 22 755 000.00 | R 65 410 000.00 | R 84 635 000.00 | -R 775 000.00 | 27% | 101% |

| COUNCILLORS REMUNERATION | | | | | | |
|--------------------------|----------------|----------------|----------------|--------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 7 363 000.00 | R 1 618 000.00 | R 6 670 000.00 | R 7 363 000.00 | R 693 000.00 | 22% | 91% |

The total actual percentage spent to date against the budget for employee costs is 101% and councillors' remuneration stand at 91%. This indicate an overspending of 1% on employee related costs

Bulk purchases

| BULK PURCHASES | | | | | | |
|-----------------|----------------|-----------------|-----------------|-----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 38 137 000.00 | R 4 586 000.00 | R 41 504 000.00 | R 38 137 000.00 | -R 3 367 000.00 | 12% | 109% |

The total amount paid to Eskom of the actual paid to date against the total budgeted amount stands at 109%. This indicate an overspending of 9% on Bulk purchases

Contracted services

| CONTRACTED SERVICES | | | | | | |
|---------------------|----------------|-----------------|-----------------|----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 31 957 000.00 | R 6 252 000.00 | R 26 373 000.00 | R 31 957 000.00 | R 5 584 000.00 | 20% | 83% |

The total actual percentage spent to date against the budget for contracted services is 83%

Finance charges

| FINANCE CHARGES (INTEREST PAID) | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 13 104 000.00 | R 12 000 000.00 | R 22 674 000.00 | R 13 104 000.00 | -R 9 570 000.00 | 92% | 173% |

The total actual percentage spent to date against the budget for finance charges is 173%, which indicate an overspending of 73%, this is as a result of non-payment to SARS, Eskom within 30 days

Other Materials

| OTHER MATERIALS | | | | | | |
|-----------------|----------------|----------------|----------------|--------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 3 885 000.00 | R 1 934 000.00 | R 3 432 000.00 | R 3 885 000.00 | R 453 000.00 | 50% | 88% |

The total actual percentage spent to date against the budget for other materials is 88%

Other Expenditure

| OTHER MATERIALS | | | | | | |
|-----------------|----------------|----------------|----------------|--------------|---------------------------|-----------------------|
| Budget | Monthly Actual | YTD ACTUAL | YTD Budget | Variance | Monthly Actual Percentage | YTD Actual Percentage |
| R 3 885 000.00 | R 1 934 000.00 | R 3 432 000.00 | R 3 885 000.00 | R 453 000.00 | 50% | 88% |

The total actual percentage spent to date against the budget for other expenditure is 88%

Grants

| Item Line | Original budget | Year to date Actual | Variance | % |
|--------------|------------------------|------------------------|-----------------------|------------|
| MIG | R 17 442 000.00 | R 10 793 394.76 | R 6 648 605.24 | 62% |
| INEP | R 13 568 000.00 | R 12 974 197.22 | R 593 802.78 | 96% |
| EPWP | R 1 449 000.00 | R 1 449 000.00 | R - | 100% |
| FMG | R 3 100 000.00 | R 3 100 000.00 | R - | 100% |
| LIBRARY | R 1 553 000.00 | R 911 619.78 | R 641 380.22 | 59% |
| TOTAL | R 37 112 000.00 | R 29 228 211.76 | R 7 883 788.24 | 79% |

The total spent on MIG is 62%, INEP is 96%, EPWP is 100%, FMG is 100%, Library Grant is 59%

Virements

There were no virements as of 30 JUNE 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

| Name Of+F5+C4:H19+C4+C4:H20 | Acc No | Political Party | Total Balance Due June 2023 | Total Credit Balance June 2023 | Total Current Councillor Debt |
|--------------------------------|------------|--------------------|--------------------------------|-----------------------------------|----------------------------------|
| CHELECHELE S.M | 9570369701 | | R27 567.20 | | |
| KOCK ISAAC | 5000014851 | | R1 733.00 | | |
| BATSI D.K | 9360153800 | | R36 554.00 | | |
| TLHOLE TUMISO | 5000046845 | | R683.00 | | |
| MOTLAPELE LESEGO | 9250042300 | | R7 469.00 | | |
| MASILO NOBAKHE | 9750546000 | | R4 623.00 | | |
| KENENYANG TSHEPO | 9510309301 | | R6 647.00 | | |
| OLEBENG MOGOROSI | 5000013442 | | R0.00 | | |
| KGOSITHATA CHUBISI | 9910795001 | | R3 934.00 | | |
| SAREL SRTYDOM | 5000009219 | | | -R35.58 | |
| ESME VENTER | 5000015476 | | R1 139.00 | | |
| MVALA N.Y | 9320117100 | | R72 615.00 | | |
| SEDISHO T.V | 9890686400 | | R20 393.00 | | |
| MODISE N.E | 1010966200 | | R7 166.00 | | |
| MASILO J.K | 9740530400 | | R19 862.00 | | |

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 JUNE 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

| <i>Name: Mamusa L.M</i> | | | | | | | | | |
|--|---------------------|----------------------|----------------|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| <i>Reporting Month: April -June 2023</i> | | | | | | | | | |
| Collection Rate (R'000) | April | | | May | | | June | | |
| | Billed | Collected | % Collected | Billed | Collected | % Collected | Billed | Collected | % Collected |
| Property Rates | 516 510.03 | 372 978.79 | 72.21% | 513 296.86 | 472 005.00 | 91.96% | 513 296.86 | 503 541.77 | 98.10% |
| Service Charges - Electricity Conversational | 2 429 314.15 | R1 622 475.70 | 66.79% | 2 336 027.62 | 1 938 471.60 | 82.98% | 2 586 434.29 | 2 496 349.19 | 96.52% |
| Service Charges - Electricity Prepaid | 777 720.23 | 777 720.23 | 100.00% | 2 077 992.78 | 2 077 992.78 | 100.00% | 1 284 528.80 | 1 284 528.80 | 100.00% |
| Service Charges - Water | 738 817.40 | 116 452.68 | 15.76% | 736 829.35 | 118 830.65 | 16.13% | 721 530.68 | 151 923.76 | 21.06% |
| Service Charges - Sanitation | 1 378 879.43 | R120 444.46 | 8.73% | 1 373 319.76 | R168 958.79 | 12.30% | 1 373 001.70 | 418 660.49 | 30.49% |
| Service Charges - Refuse | 975 719.19 | R71 827.11 | 7.36% | 975 794.52 | R112 755.83 | 11.56% | 975 199.35 | R159 904.99 | 16.40% |
| Service Charges - Other | | | | | | | | | |
| Totals | 6 816 960.43 | R3 081 898.97 | 45.21% | R8 013 260.89 | R4 889 014.65 | 61.01% | R7 453 991.68 | R5 014 909.00 | 67.28% |

TOP 50 DEBTORS AS AT JUNE 2023

| ACCOUNT NO | ACCOUNT HOLDER NAME | ACCOUNT S | OCC/OWN | STREET ADDRESS | TOWN | SUBURB | WARD | PROPERTY CATEGORY | OUTSTANDING A | OUTSTANDING B | OUTSTANDING TO | LAST PAYMENT | LAST PAYMENT DATE |
|------------|-------------------------------------|-----------|----------|-------------------------------------|-----------|-----------------------------|--------|-------------------|---------------|---------------|----------------|----------------|-------------------|
| 500001524 | GLOBAL NUT PTY LTD | ACTIVE | OWNER | STRICHERSTRAAT 9904 | PLASE | PLASE HO SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 1 909 626.16 | 119 341.22 | 2 028 966.38 | 745 378.83 | 20230624 |
| 5000014677 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | ERF 447 0 | GLAUDINA | IMIGDOL TOWNSHIP | WARD 1 | 00000R | 842 660.33 | 309 253.91 | 1 251 914.24 | | |
| 1999990047 | MOBILE TELEPHONE N/W | ACTIVE | OCCUPIER | S/RENEKE TOWN & TOWN LANDS HO 62/1 | PLASE | PLASE HO SCHWEIZER - RENEKE | WARD 7 | MUNICIPAL | 875 947.48 | 56 982.91 | 932 930.39 | - 4 763.88 | 20230705 |
| 5000012615 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | SERAME-RIEKERT STREET 00707 | IPELEGENG | IPELEGENG PROPER | WARD 2 | GOVERNMENT | 852 131.22 | 78 328.25 | 930 520.47 | 348 650.00 | 20221111 |
| 5000012614 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | JACARANDA STREET 00705 | IPELEGENG | IPELEGENG PROPER | WARD 2 | GOVERNMENT | 700 282.52 | 61 134.85 | 761 417.37 | 368 090.00 | 20221111 |
| 1800013001 | DAHUBE PECANUTS & POMEGRANATE | ACTIVE | OWNER | MIMOSA HO 61 PORTION 1 HO 61 | PLASE | PLASE HN SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 775 519.25 | 25 802.33 | 799 621.58 | - 200 000.00 | 20230628 |
| 5000012620 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | IPELEGENG 03229 | IPELEGENG | IPELEGENG UITBREIDING 3 | WARD 6 | GOVERNMENT | 681 300.00 | 60 305.81 | 741 605.81 | - 348 630.00 | 20221111 |
| 5000004108 | DOOSER J B | ACTIVE | OWNER | BUITENSTRAAT 19A | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | BUSINESS | 608 696.28 | 40 469.18 | 649 165.46 | - 1 500.00 | 20230716 |
| 5000012621 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | IPELEGENG 03263 | IPELEGENG | IPELEGENG UITBREIDING 3 | WARD 6 | GOVERNMENT | 535 844.85 | 54 089.51 | 589 934.36 | - 290 550.00 | 20221111 |
| 5000012617 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | IPELEGENG 04546 | IPELEGENG | IPELEGENG UITBREIDING 3 | WARD 4 | GOVERNMENT | 572 780.83 | 52 788.56 | 625 569.39 | - 290 550.00 | 20221111 |
| 5000012570 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | MUKAPIISO STREET 114 | IPELEGENG | IPELEGENG PROPER | WARD 2 | GOVERNMENT | 557 377.75 | 48 856.75 | 606 234.50 | - 348 660.00 | 20221111 |
| 5000012688 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | HOSPITAALSTRAAT 10 | PLASE | PLASE HO SCHWEIZER - RENEKE | WARD 7 | GOVERNMENT | 469 738.50 | 22 726.85 | 492 465.35 | - 474 555.00 | 20221111 |
| 1991401010 | HOSPITAL | ACTIVE | OCCUPIER | HOSPITAALSTRAAT 10 | PLASE | PLASE HO SCHWEIZER - RENEKE | WARD 7 | GOVERNMENT | 470 018.78 | 6 456.43 | 476 475.21 | - 51 757.50 | 20230717 |
| 5000009019 | MILDER H L | ACTIVE | OWNER | THERESIASTRAAT 02710 | SCHWEIZER | SCHWEIZER UITBREIDING 8 | WARD 7 | DOMESTIC | 365 599.29 | 87 003.97 | 452 603.26 | - 3 000.00 | 20230711 |
| 5000012655 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | S/RENEKE TOWN & TOWN LANDS HO 62/45 | PLASE | PLASE HO SCHWEIZER - RENEKE | WARD 7 | GOVERNMENT | 431 392.50 | 20 821.57 | 452 214.07 | - 435 825.00 | 20221111 |
| 5000012616 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | MULIA STRAAT 02903 | IPELEGENG | IPELEGENG UITBREIDING 3 | WARD 8 | GOVERNMENT | 403 006.67 | 35 318.03 | 438 324.70 | - 213 070.00 | 20221111 |
| 5000023881 | I & J FLATS | ACTIVE | OCCUPIER | SERAME-RIEKERT STREET 821 | IPELEGENG | IPELEGENG PROPER | WARD 2 | 00000R | 261 778.46 | 170 653.34 | 432 431.80 | | |
| 5000008073 | LIFT TRUCK SOLUTIONS RICHARDSB | ACTIVE | OWNER | PLOT 61 PLOT 61 | PLASE | PLASE HN SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 377 055.34 | 52 858.16 | 429 913.50 | - 8 000.00 | 20230406 |
| 5000015557 | J P JORDAAN TRUST | ACTIVE | OWNER | MIMOSA HO 61 PORTION 28 HO 61 | PLASE | PLASE HN SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 403 594.07 | 15 662.98 | 419 257.05 | - 40 000.00 | 20230522 |
| 5000008032 | GHE SUPERMARK & DRANKWINKEL BK | ACTIVE | OWNER | DELPORTSTRAAT 17 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 393 812.96 | 525.40 | 394 338.36 | - 300 000.00 | 20230530 |
| 5000014182 | LEPS TRADE CENTRE | ACTIVE | OWNER | MOTIALE STREET 00820 | IPELEGENG | IPELEGENG PROPER | WARD 7 | DOMESTIC | 277 100.17 | 105 531.27 | 382 631.44 | - 17 325.11 | 20230211 |
| 9320112300 | NIMATHARI EARLY LEARNING CENTRE | ACTIVE | OWNER | NKOPELANG STREET 01123 | IPELEGENG | IPELEGENG PROPER | WARD 4 | GOVERNMENT | 210 114.19 | 194 962.57 | 355 076.76 | | |
| 5000008073 | KOLOI T E | ACTIVE | OWNER | COOP BINNENSTRAAT 4 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | BUSINESS | 258 690.61 | 96 305.85 | 354 996.46 | - 1 000.00 | 20230519 |
| 5000015074 | HAHTO G B | ACTIVE | OCCUPIER | STRICHERSTRAAT 00230 | SCHWEIZER | SCHWEIZER UITBREIDING 11 | WARD 7 | DOMESTIC | 303 254.58 | 44 737.19 | 347 991.77 | - 2 000.00 | 20221223 |
| 9503032900 | ITSHUPENO SEKONDERE SKOOL | ACTIVE | OCCUPIER | IPELEGENG 03229 | IPELEGENG | IPELEGENG UITBREIDING 3 | WARD 6 | GOVERNMENT | 306 852.30 | 36 635.47 | 343 487.77 | - 120 000.00 | 20230621 |
| 5000008630 | FOURIE D J | ACTIVE | OWNER | NIRVANA 4 AH 80003 | PLASE | NIRVANA AH | WARD 7 | AGRICULTURE | 333 571.14 | 8 361.34 | 341 932.47 | - 50 000.00 | 20230628 |
| 3000000054 | KANTOOR | ACTIVE | OCCUPIER | CLOSED ACCOUNTS | SCHWEIZER | RENEKE | WARD 1 | | 308 419.34 | 30 881.20 | 339 300.54 | | |
| 9410024100 | KGOGO M A | ACTIVE | OWNER | MAHOGANY STREET 02041 | IPELEGENG | IPELEGENG UITBREIDING 2 | WARD 2 | BUSINESS | 174 964.61 | 147 331.22 | 322 295.83 | | |
| 5000000716 | TRIO TRADE GAU/PTY LTD (S-R PEANUT) | ACTIVE | OWNER | NOT SUPPLIED 80001 | PLASE | PLASE HN SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 309 286.53 | | 309 286.53 | - 94 658.46 | 20230621 |
| 5000000920 | GNADE B J (BULLETS PUB) | ACTIVE | OWNER | MIMOSA HO 61 PORTION 4 HO 62 | PLASE | PLASE HN SCHWEIZER - RENEKE | WARD 7 | AGRICULTURE | 292 847.71 | 13 930.04 | 306 777.75 | - 2 000.00 | 20230517 |
| 9321082100 | LEPHOLESET J J | ACTIVE | OWNER | SERAME-RIEKERT STREET 821 | IPELEGENG | IPELEGENG PROPER | WARD 2 | 00000R | 197 308.42 | 111 217.25 | 298 525.67 | - 10 000.00 | 20230424 |
| 9410202000 | MOHAMOGA M | ACTIVE | OWNER | EDAR STREET 00072 | IPELEGENG | IPELEGENG UITBREIDING 2 | WARD 2 | 00000R | 150 852.53 | 136 099.13 | 286 951.66 | | |
| 5000009888 | PERFECT INNOVATIONS T/A TRISTA | ACTIVE | OCCUPIER | OLVIERSTRAAT 9 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 270 215.42 | 16 031.05 | 286 246.48 | - 10 000.00 | 20230628 |
| 9896324000 | DINDLOMELA D | ACTIVE | OCCUPIER | | IPELEGENG | IPELEGENG UITBREIDING 5 | WARD 5 | DOMESTIC | 149 225.56 | 125 822.44 | 275 048.00 | | |
| 5000013148 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | UNKNOWN 6321 | IPELEGENG | IPELEGENG UITBREIDING 5 | WARD 5 | GOVERNMENT | 176 427.73 | 93 249.33 | 269 677.06 | | |
| 1990200021 | TPA KANTOOR | ACTIVE | OCCUPIER | OLVIERSTRAAT 17 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 250 087.99 | 13 840.65 | 263 928.64 | - 29 510.79 | 20230621 |
| 9270066700 | MOJAH J | ACTIVE | OWNER | SERAME-RIEKERT STREET 00857 | IPELEGENG | IPELEGENG PROPER | WARD 4 | 00000R | 151 543.45 | 111 453.32 | 262 996.77 | | |
| 2340082000 | THUSO BOTTLE STORE (MARUMO T J) | ACTIVE | OWNER | BAISOYED STREET 00367 | IPELEGENG | IPELEGENG PROPER | WARD 4 | BUSINESS | 150 423.37 | 111 129.65 | 261 553.03 | | |
| 5000014822 | MASOBE M I | ACTIVE | OWNER | SCHWEIZERSTRAAT 13 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 235 256.59 | 20 410.78 | 255 667.36 | - 4 535.89 | 20230930 |
| 9740537400 | DOOPSKOOP IPELEGENG 1125039005W | ACTIVE | OWNER | NOT SUPPLIED 02085 | IPELEGENG | IPELEGENG PROPER | WARD 2 | MUNICIPAL | 197 525.41 | 57 581.67 | 255 107.08 | | |
| 5000009885 | GABARISE M I | ACTIVE | OCCUPIER | STRECHERSTRAAT 832 | SCHWEIZER | SCHWEIZER UITBREIDING 11 | WARD 7 | MUNICIPAL | 247 981.70 | 4 246.34 | 252 228.04 | - 860.00 | 20230429 |
| 5000000138 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | NOTHA STRAAT 3 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | GOVERNMENT | 239 972.05 | 14 334.28 | 254 306.33 | - 9 201.59 | 20230720 |
| 3007180629 | THE REGIONAL OFFICES | ACTIVE | OCCUPIER | NOT SUPPLIED 00140 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 222 032.86 | 22 294.92 | 244 327.78 | - 10 160.03 | 20230522 |
| 5000015036 | AVRATRIM PTY LTD | ACTIVE | OWNER | BAASSOUW STREET 1 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | DOMESTIC | 211 300.85 | 28 240.17 | 239 541.02 | | |
| 5000014183 | MECHANIC TRAINING CENTRE L | ACTIVE | OWNER | SWARTSTRAAT 6 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | BUSINESS | 190 207.85 | 43 502.19 | 234 110.04 | - 10 000.00 | 20161121 |
| 5000001785 | LEJOHI (RDP) M | ACTIVE | OWNER | | IPELEGENG | IPELEGENG UITBREIDING 4 | WARD 5 | 00000A | 132 082.85 | 101 984.39 | 234 067.25 | | |
| 5000000067 | THE REGIONAL DIRECTOR | ACTIVE | OWNER | DE BEEERSTRAAT 5 | SCHWEIZER | SCHWEIZER RENEKE PROPER | WARD 7 | GOVERNMENT | 205 618.81 | 27 653.60 | 233 272.41 | - 680.30 | 20220720 |
| 9420212200 | MARUMO T M & T J | ACTIVE | OWNER | SAGE STREET 02122 | IPELEGENG | IPELEGENG UITBREIDING 2 | WARD 2 | 00000R | 143 577.35 | 87 511.51 | 231 088.87 | | |
| 5000013313 | VILJOHN G J | ACTIVE | OWNER | WEITZELSTRAAT 31 | SCHWEIZER | SCHWEIZER UITBREIDING 9 | WARD 7 | DOMESTIC | 213 185.35 | 17 591.65 | 230 777.00 | - 13 371.93 | 20230212 |
| 9740535300 | MARITHI M | ACTIVE | OWNER | NOT SUPPLIED 03358 | IPELEGENG | IPELEGENG UITBREIDING 4 | WARD 5 | 00000R | 198 195.04 | 27 443.61 | 225 638.65 | | |
| 5000009807 | REGIONAL DIRECTOR | ACTIVE | OWNER | MARAUSSTRAAT 153 | GLAUDINA | GLAUDINA | WARD 1 | GOVERNMENT | 210 963.00 | 10 203.92 | 221 166.92 | - 233 070.00 | 20221111 |
| TOTAL | | | | | | | | | 19 480 537.21 | 3 129 648.09 | 22 620 185.24 | - 3 462 999.87 | |

The payment rate for the month is

The following table indicates payment rate per month.

| Month | 2022/2023 |
|-----------|-----------|
| July | 33.06% |
| August | 48.49% |
| September | 57.62% |
| October | 30.9% |
| November | 66.89% |
| December | 53.96% |
| January | 61% |
| February | 60.80% |
| March | 58% |
| April | 44.8% |
| May | 61.01% |
| June | 67.28% |

Bank reconciliation:

Bank Reconciliation as at June 2023

| | |
|-------------------------|----------------|
| Cash book balance | R22 904 594.38 |
| Bank Statement Balance: | R228 200.92 |

PART 4 – EXPENDITURE REPORTS THIS IS FOR JUNE 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 favor 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 | Mamusa Local Municipality | Prepared By | Samatsatsa Sirwe |
| Section | Unauthorised Expenditure | Signature | |
| 30-Jun-23 | 30 951 333.17 | | |
| | | | |
| | | | |



| Financial Year | Function | AccType | Total Budget | Opening Bal | Total Actual | Remaining Budget |
|----------------|---|---------|---------------|-------------|---------------|------------------|
| 2023 | Electricity:Electricity | E | 98 137 222.00 | - | 41 504 407.43 | (3 367 185.43) |
| 2023 | Finance:Finance | E | 1 701 153.00 | - | 4 277 978.61 | (2 576 826.61) |
| 2023 | Finance:Finance | E | 1 159 350.00 | - | 1 925 908.25 | (766 558.25) |
| 2023 | Finance:Finance | E | 26 457.00 | - | 73 744.04 | (47 287.04) |
| 2023 | Administrative and Corporate Support:Admin and Corporate Support | E | 5 836 958.00 | - | 7 274 076.45 | (1 437 118.45) |
| 2023 | Core Function:Police Forces Traffic and Street Parking Control | E | - | - | 5 801.21 | (5 801.21) |
| 2023 | Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums | E | 29 998.00 | - | 42 376.92 | (12 378.92) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 5 000.00 | - | 12 463.80 | (7 463.80) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 65 726.00 | - | 68 191.06 | (2 465.06) |
| 2023 | Core Function:Police Forces Traffic and Street Parking Control | E | 29 625.00 | - | 30 634.13 | (1 009.13) |
| 2023 | Town Planning Building Regulations and Enforcement and City Engineer:Town Planning | E | 17 563.00 | - | 27 278.36 | (9 715.36) |
| 2023 | Tourism:Tourism | E | - | - | 5 180.73 | (5 180.73) |
| 2023 | Finance:Finance | E | 146 968.00 | - | 196 456.00 | (49 488.00) |
| 2023 | Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums | E | 17 852.00 | - | 34 652.66 | (16 800.66) |
| 2023 | Electricity:Electricity | E | 246 137.00 | - | 342 804.10 | (96 667.10) |
| 2023 | Waste Water Treatment:Waste Water Treatment | E | 629 659.00 | - | 730 300.04 | (100 641.04) |
| 2023 | Water Distribution:Water Distribution | E | 879 798.00 | - | 975 211.25 | (95 413.25) |
| 2023 | Sewerage:Sewerage | E | 468 008.00 | - | 583 842.11 | (115 834.11) |
| 2023 | Finance:Finance | E | 493 206.00 | - | 715 346.93 | (222 140.93) |
| 2023 | Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums | E | 45 752.00 | - | 71 465.43 | (25 713.43) |
| 2023 | Sewerage:Sewerage | E | 202 663.00 | - | 252 175.62 | (49 512.62) |
| 2023 | Water Distribution:Water Distribution | E | 373 569.00 | - | 381 946.57 | (8 377.57) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 202 857.00 | - | 208 330.64 | (5 473.64) |
| 2023 | Finance:Finance | E | 717 078.00 | - | 949 966.38 | (232 888.38) |
| 2023 | Sewerage:Sewerage | E | 309 699.00 | - | 339 939.02 | (30 240.02) |
| 2023 | Finance:Finance | E | 4 742 089.00 | - | 5 783 280.47 | (1 041 191.47) |
| 2023 | Administrative and Corporate Support:Admin and Corporate Support | E | 12 969 095.00 | - | 15 018 529.89 | (2 049 434.89) |

| | | | | | | |
|------|---|---|----------------|---|----------------|-----------------|
| 2023 | Libraries and Archives:Libraries and Archives | E | 984 299.00 | - | 999 486.33 | (15 187.33) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 2 134 111.00 | - | 2 607 413.01 | (473 302.01) |
| 2023 | Solid Waste Removal:solid waste removal | E | 5 054 818.00 | - | 6 331 577.85 | (1 276 759.85) |
| 2023 | Roads:Roads | E | 659 063.00 | - | 771 899.16 | (112 836.16) |
| 2023 | Electricity:Electricity | E | 1 078 488.00 | - | 1 204 815.00 | (126 327.00) |
| 2023 | Waste Water Treatment:Waste Water Treatment | E | 1 302 038.00 | - | 1 994 517.88 | (692 479.88) |
| 2023 | Sewerage:Sewerage | E | 1 757 898.00 | - | 1 977 213.31 | (219 315.31) |
| 2023 | Water Distribution:Water Distribution | E | 3 012 797.00 | - | 3 064 445.79 | (51 648.79) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 1 711 489.00 | - | 1 857 346.78 | (145 857.78) |
| 2023 | Water Treatment:Water Treatment | E | 769 165.00 | - | 1 245 132.52 | (475 967.52) |
| 2023 | Core Function:Police Forces Traffic and Street Parking Control | E | 3 342 089.00 | - | 4 279 040.56 | (936 951.56) |
| 2023 | Finance:Finance | E | 396 119.00 | - | 428 005.13 | (31 886.13) |
| 2023 | Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums | E | 64 428.00 | - | 64 429.38 | (1.38) |
| 2023 | Waste Water Treatment:Waste Water Treatment | E | 183 287.00 | - | 195 348.17 | (12 061.17) |
| 2023 | Human Resources:Human Resources | E | - | - | 60 825.41 | (60 825.41) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | - | - | 10 738.23 | (10 738.23) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 151.00 | - | 226.80 | (75.80) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 162.00 | - | 291.60 | (129.60) |
| 2023 | Finance:Finance | E | 48 504.00 | - | 52 757.78 | (4 253.78) |
| 2023 | Solid Waste Removal:solid waste removal | E | 41 763.00 | - | 41 763.24 | (0.24) |
| 2023 | Water Distribution:Water Distribution | E | 382 523.00 | - | 413 117.40 | (30 594.40) |
| 2023 | Core Function:Police Forces Traffic and Street Parking Control | E | 380 608.00 | - | 398 296.85 | (17 688.85) |
| 2023 | Finance:Finance | E | 200 382.00 | - | 233 577.43 | (33 195.43) |
| 2023 | Libraries and Archives:Libraries and Archives | E | 26 589.00 | - | 27 640.80 | (1 051.80) |
| 2023 | Finance:Finance | E | 641 040.00 | - | 783 109.26 | (142 069.26) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 28 349.00 | - | 32 079.58 | (3 730.58) |
| 2023 | Solid Waste Removal:solid waste removal | E | 1 079 112.00 | - | 1 084 029.48 | (4 917.48) |
| 2023 | Town Planning Building Regulations and Enforcement and City Engineer:Town Planning | E | 144 876.00 | - | 144 876.08 | (0.08) |
| 2023 | Electricity:Electricity | E | 207 136.00 | - | 236 850.36 | (29 714.36) |
| 2023 | Waste Water Treatment:Waste Water Treatment | E | 249 528.00 | - | 409 664.28 | (160 136.28) |
| 2023 | Sewerage:Sewerage | E | 328 626.00 | - | 376 107.70 | (47 481.70) |
| 2023 | Water Distribution:Water Distribution | E | 632 573.00 | - | 654 563.16 | (21 990.16) |
| 2023 | Water Treatment:Water Treatment | E | 142 611.00 | - | 234 807.60 | (92 196.60) |
| 2023 | Human Resources:Human Resources | E | 83 507.00 | - | 83 507.28 | (0.28) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 5 572.00 | - | 5 844.96 | (272.96) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 21 949.00 | - | 27 093.42 | (5 144.42) |
| 2023 | Information Technology:Information Technology | E | 40 639.00 | - | 51 630.00 | (10 991.00) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | - | - | 25 260.00 | (25 260.00) |
| 2023 | Finance:Finance | E | 16 855.00 | - | 61 200.00 | (44 345.00) |
| 2023 | Finance:Finance | E | 13 104 331.00 | - | 22 673 577.76 | (9 569 246.76) |
| 2023 | Core Function:Community Parks (including Nurseries) | E | 41 969.00 | - | 149 000.00 | (107 031.00) |
| 2023 | Libraries and Archives:Libraries and Archives | E | 20 000.00 | - | 29 910.00 | (9 910.00) |
| 2023 | Asset Management:Asset Management | E | - | - | 24 086.00 | (24 086.00) |
| 2023 | Finance:Finance | E | 835 092.00 | - | 1 318 954.25 | (483 862.25) |
| 2023 | Water Distribution:Water Distribution | E | 429 185.00 | - | 524 533.69 | (95 348.69) |
| 2023 | Core Function:Solid Waste Removal | E | 15 720.00 | - | 91 200.00 | (75 480.00) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 77 495.00 | - | 139 630.91 | (62 135.91) |
| 2023 | Core Function:Community Parks (including Nurseries) | E | - | - | 400.00 | (400.00) |
| 2023 | Municipal Manager Town Secretary and Chief Executive:MM Town Secretary and Chief Exec | E | 274 178.00 | - | 398 508.00 | (124 330.00) |
| 2023 | Finance:Finance | E | 2 628 800.00 | - | 4 005 464.28 | (1 376 664.28) |
| 2023 | Administrative and Corporate Support:Admin and Corporate Support | E | - | - | 794 521.07 | (794 521.07) |
| 2023 | Mayor and Council:Mayor and Council | E | 61 611.00 | - | 67 297.90 | (5 686.90) |
| 2023 | Tourism:Tourism | E | 9 989.00 | - | 16 720.59 | (6 731.59) |
| 2023 | Administrative and Corporate Support:Admin and Corporate Support | E | 153 508.00 | - | 193 801.79 | (40 293.79) |
| 2023 | Libraries and Archives:Libraries and Archives | E | 9 826.00 | - | 10 500.36 | (674.36) |
| 2023 | Cemeteries Funeral Parlours and Crematoriums:Cemeteries Funeral Parlours and Crematoriums | E | 7 566.00 | - | 12 316.53 | (4 750.53) |
| 2023 | Solid Waste Disposal (Landfill Sites):Solid Waste Disposal (Landfill Sites) | E | 9 307.00 | - | 26 768.19 | (17 461.19) |
| 2023 | Solid Waste Removal:solid waste removal | E | 65 255.00 | - | 81 449.38 | (16 194.38) |
| 2023 | Electricity:Electricity | E | 21 341.00 | - | 21 479.78 | (138.78) |
| 2023 | Waste Water Treatment:Waste Water Treatment | E | 25 726.00 | - | 29 956.68 | (4 230.68) |
| 2023 | Human Resources:Human Resources | E | 4 787.00 | - | 7 670.06 | (2 883.06) |
| 2023 | Information Technology:Information Technology | E | 7 515.00 | - | 10 417.17 | (2 902.17) |
| 2023 | Core Function:Police Forces Traffic and Street Parking Control | E | 44 351.00 | - | 65 938.46 | (21 587.46) |
| 2023 | Water Treatment:Water Treatment | E | 15 265.00 | - | 18 941.95 | (3 676.95) |
| 2023 | Mayor and Council:Mayor and Council | E | 85 386.00 | - | 207 416.00 | (122 030.00) |
| 2023 | Mayor and Council:Mayor and Council | E | 532 185.00 | - | 696 485.70 | (164 300.70) |
| 2023 | Mayor and Council:Mayor and Council | E | 29 360.00 | - | 44 400.00 | (15 040.00) |
| 2023 | Mayor and Council:Mayor and Council | E | 74 698.00 | - | 178 240.00 | (103 542.00) |
| | | | 115 191 072.00 | - | 146 142 405.17 | (30 951 333.17) |

ANNEXURE B -Irregular Expenditure

| Client | Mamusa Local Municipality | Prepared By | Samatsatsa Sirwe |  |
|--------------|---------------------------|--|------------------------|---|
| Section | Irregular Expenditure | Signature | | |
| | | Financial Year | 2022-2023 | |
| Quarter 4 | 12 170 904.88 | | | |
| | | | | |
| FiscalPeriod | DocumentNo | Payee | TranAmt | VATAmt |
| 202306 | 'EF012881-0010 | Cigicell (PTY) LTD | (1 161 738.75) | 151 531.16 |
| 202306 | 'EF012891-0001 | DELA CASA TRADING 704 CC | (66 000.00) | - |
| 202306 | 'EF012861-0001 | Edward Letsie Attorneys | (108 395.00) | 14 138.48 |
| 202306 | 'EF012896-0005 | ELEDITIVE TRAINING INSTITU | (9 200.00) | 1 200.00 |
| 202306 | 'EF012880-0002 | ELWIN TRANSFORMERS AND SWITCHGEAR | (111 550.00) | 14 550.00 |
| 202304 | 'EF012745-0004 | Fidelity Cash Solutions | (18 094.80) | 2 360.20 |
| 202306 | 'EF012829-0001 | JDM Onderdele | (21 685.00) | 2 828.48 |
| 202306 | 'EF012892-0001 | King and Associates Engineering and Project Manage | (186 177.33) | 24 284.00 |
| 202306 | 'EF012837-0001 | MAJUBA ENERGY TECHNOLOGIES | (1 875 000.00) | 244 565.22 |
| 202306 | 'EF012838-0001 | MAJUBA ENERGY TECHNOLOGIES | (690 000.00) | 90 000.00 |
| 202306 | 'EF012839-0001 | MAJUBA ENERGY TECHNOLOGIES | (636 306.50) | 82 996.50 |
| 202306 | 'EF012840-0001 | MAJUBA ENERGY TECHNOLOGIES | (1 066 970.00) | 139 170.00 |
| 202306 | 'EF012869-0001 | MAJUBA ENERGY TECHNOLOGIES | (3 306 250.00) | 431 250.00 |
| 202306 | 'EF012890-0001 | MAJUBA ENERGY TECHNOLOGIES | (1 100 000.00) | 143 478.26 |
| 202306 | 'EF012856-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (220 000.00) | - |
| 202306 | 'EF012860-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (315 000.00) | - |
| 202306 | 'EF012862-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (140 750.00) | - |
| 202306 | 'EF012864-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (215 000.00) | - |
| 202306 | 'EF012865-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (175 500.00) | - |
| 202306 | 'EF012866-0001 | MATHIBANE MERE ATTORNEYS TRUST ACCOUNT | (97 500.00) | - |
| 202305 | 'EF012785-0001 | MAXIMUM PROFIT RECOVERY | (51 023.25) | 6 655.21 |
| 202306 | 'EF012889-0006 | MicroMega Revenue Management Solutions(Pty) Ltd | (88 597.25) | 11 556.15 |
| 202305 | 'EF012796-0001 | Sage South Africa (Pty) Ltd | (12 167.00) | 1 587.00 |
| 202304 | 'EF012767-0001 | TT PROPERTY CONSULTANTS | (498 000.00) | 64 956.52 |
| | | | (12 170 904.88) | 1 427 107.18 |

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

| | | | |
|-----------|---------------------------|-------------|------------------|
| Client | Mamusa Local Municipality | Prepared By | Samatsatsa Sirwe |
| Section | Fruitless Expenditure | Signature | |
| 30-Jun-23 | 12 000 225.12 | Reviewed By | Vincent masilo |
| | | Signature | |
| | | | |
| | | | |



| Fiscal | Trans Date | Journal No | Remarks | Amount |
|---------|------------|-----------------------|--------------------------------|----------------------|
| 2023/04 | 31/03/2023 | 'FC-75606 | 'Auditor-General AGSA MARCH202 | 39 206.61 |
| 2023/04 | 22/04/2023 | '00000128 | 'Auditor-General 1% for inv388 | (36 379.30) |
| 2023/04 | 22/04/2023 | '00000129 | 'Auditor-General 1% for inv388 | (48 914.91) |
| 2023/04 | 22/04/2023 | '00000133 | 'Auditor-General 1% for inv388 | (47 262.10) |
| 2023/04 | 22/04/2023 | '00000134 | 'Auditor-General 1% for inv388 | (50 267.65) |
| 2023/04 | 22/04/2023 | '00000135 | 'Auditor-General 1% for inv388 | (55 500.55) |
| 2023/04 | 22/04/2023 | '00000136 | 'Auditor-General 1% for inv388 | (54 618.26) |
| 2023/04 | 22/04/2023 | '00000137 | 'Auditor-General 1% for inv388 | (59 443.60) |
| 2023/04 | 22/04/2023 | '00000143 | 'Auditor-General 1% for inv388 | (52 450.16) |
| 2023/04 | 22/04/2023 | '00000144 | 'Auditor-General 1% for inv388 | (53 687.12) |
| 2023/04 | 23/04/2023 | '000002909 | 'CORRECTION OF CREDIT NOTE | 458 523.65 |
| 2023/04 | 23/04/2023 | '000002910 | 'AGSA PY FC REVERSAL | (155 175.69) |
| 2023/04 | 30/04/2023 | 'FC-76178 | 'Auditor-General AGSA INTEREST | 28 515.78 |
| 2023/04 | 30/04/2023 | '520444246551 INT | 'Eskom Holdings SOC Limited ES | 47 917.78 |
| 2023/04 | 30/04/2023 | '520445659646 INT | 'Eskom Holdings SOC Limited ES | 50 290.61 |
| 2023/04 | 30/04/2023 | '520836344897 INT | 'Eskom Holdings SOC Limited ES | 64 767.03 |
| 2023/04 | 30/04/2023 | '946478397954 INT | 'Eskom Holdings SOC Limited ES | 205.15 |
| 2023/04 | 30/04/2023 | '846338446088 INT | 'Eskom Holdings SOC Ltd - Free | 1 584 240.69 |
| 2023/04 | 30/04/2023 | '846374451192 INTERES | 'Eskom Holdings SOC Ltd - Free | 1 225 112.62 |
| 2023/04 | 30/04/2023 | '846649615737 INT | 'Eskom Holdings SOC Ltd - Free | 1 574 396.57 |
| 2023/04 | 30/04/2023 | '846829672133 INT | 'Eskom Holdings SOC Ltd - Free | 1 300 651.34 |
| 2023/06 | 31/05/2023 | 'FC-76766 | 'Auditor-General AGSA MAY2023 | 45 114.60 |
| 2023/06 | 15/06/2023 | 'INA78196. | 'Munsoft MUNSOFT OCT2022 | 26 639.80 |
| 2023/06 | 23/06/2023 | '846194914101 INT | 'Eskom Holdings SOC Ltd - Free | 1 850 863.87 |
| 2023/06 | 30/06/2023 | 'FC-77357 | 'Auditor-General AUDITOR GENER | 54 924.55 |
| 2023/06 | 30/06/2023 | '622567921736 INT | 'Eskom Holdings SOC Limited ES | 712.60 |
| 2023/06 | 30/06/2023 | '946994348221 INT | 'Eskom Holdings SOC Limited ES | 515.40 |
| 2023/05 | 2023/05/05 | 'INA79993 | 'Munsoft MUNSOFT MAY 2023 | 22 378.46 |
| 2023/05 | 17/05/2023 | 'INA79375 | 'Munsoft MUNSOFT MAY 2023 | 26 493.03 |
| 2023/05 | 17/05/2023 | '520302112503 INT | 'Eskom Holdings SOC Limited ES | 57 668.80 |
| 2023/05 | 31/05/2023 | '846128240518 INTERES | 'Eskom Holdings SOC Ltd - Free | 1 691 403.28 |
| 2023/05 | 31/05/2023 | '846136274483 INTERES | 'Eskom Holdings SOC Ltd - Free | 1 439 569.80 |
| 2023/05 | 31/05/2023 | '846294017151 INT | 'Eskom Holdings SOC Ltd - Free | 1 023 812.44 |
| | | | | 12 000 225.12 |

ANNEXURE D – DEVIATIONS

| FiscalPeriod | DocumentNo | Payee | TranAmt | VATAmt |
|--------------|----------------|-----------------------------|-----------------------|-------------------|
| 202306 | 'EF012807-0001 | BASADZI MEDIA AND PERSONNEL | (50 922.49) | 6 642.06 |
| 202306 | 'EF012842-0001 | BASADZI MEDIA AND PERSONNEL | (49 683.77) | 6 480.49 |
| 202306 | 'EF012817-0001 | Johan Oosthuizen Electrical | (24 857.00) | - |
| 202306 | 'EF012871-0008 | Johan Oosthuizen Electrical | (122 592.00) | - |
| 202306 | 'EF012841-0001 | UD TRUCKS LICHTENBURG | (60 578.41) | 7 901.53 |
| 202306 | 'EF012878-0001 | WORLD FOCUS PROJECTS | (207 966.00) | 27 126.00 |
| 202306 | 'EF012832-0001 | PEZA CONSULTING | (500 000.00) | 65 217.39 |
| | | | (1 016 599.67) | 113 367.47 |

ANNEXURE E – ORDERS

| Creditor Name | Creditor Address | Order No. | Order Date | Order Issued By | Specifications |
|--------------------------------|--|-----------|------------|----------------------|---|
| OK Furniture Schweizer | 49 Schweizer Street Schweizer Reneke 2780 | 1191 | ##### | EPO TSHEPO MASILO | BENFICA 3 PIECE MOTION LOUNGE SUIT |
| cfc office national | P O BOX 1829 VRYBURG SP; VRYBURG 8600 | 1190 | ##### | EPO TSHEPO MASILO | |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| PEST CONTROL ELITE | P O BOX 11712 KLERKSDORP NORTH WEST | 1189 | ##### | EPO TSHEPO MASILO | SCHWEIZER RENEKE LIBRARY DRILL AND INJECTION OF CHEMICAL |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |
| Government Printing Works Repu | Private Bag X 85 PRETORIA 0001 | 1188 | ##### | SAM SAMATSATSA SIRWE | APPLICATION FOR DRIVING LICENCE |

| | | | | | |
|-------------------------------|---|------|-------|----------------------|--|
| Munsoft | BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157 | 1187 | ##### | SAM SAMATSATSA SIRWE | HARDWARE UPGRADE |
| Munsoft | BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157 | 1187 | ##### | SAM SAMATSATSA SIRWE | HARDWARE UPGRADE |
| Munsoft | BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157 | 1187 | ##### | SAM SAMATSATSA SIRWE | HARDWARE UPGRADE |
| Munsoft | BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T JOHANNESBURG 0157 | 1187 | ##### | SAM SAMATSATSA SIRWE | HARDWARE UPGRADE |
| JOHN DANSTER ENETRPRISE | 7673 Extention 6 Ipelegeng Location Schweizer-Reneke 2780 | 1186 | ##### | EPO TSHEPO MASILO | Transporting people from Giaduna to Migdol |
| SENWEDI HOLDINGS | 6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780 | 1185 | ##### | EPO TSHEPO MASILO | Tent |
| SENWEDI HOLDINGS | 6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780 | 1185 | ##### | EPO TSHEPO MASILO | Tent |
| SENWEDI HOLDINGS | 6491 Morule Street Ipelegeng Location Schweizer-Reneke 2780 | 1185 | ##### | EPO TSHEPO MASILO | Tent |
| PT MAKAOA (PTY) LTD | 1052 THUSANANG STREET IPELEGENG LOCATION SCHWEIZER-RENEKE 2780 | 1184 | ##### | EPO TSHEPO MASILO | 2x Taxis taking people from Nootgedacht to Amalia and back Date: 09/05/2023 Time: 07H00 |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| NK SEBUA TRADING ENTERPRISE | 7659 ext 6 Ipelegeng Location Schweizer- Reneke 2780 | 1183 | ##### | EPO TSHEPO MASILO | Pine Gel 20L |
| Nashua North West Limited | P O BOX 39524 BRAMLEY 2191 | 1182 | ##### | EPO TSHEPO MASILO | NASHUA MONDI 80GSM WHITE BOND UNIT PRICE 67.72 (QTY 300) PRODUCT TOTAL 20 316 LABOUR |
| LE N PA TRADING ENTERPRISE | 2273 NTSU STREET IPELEGENG SCHWEIZER RENEKE 2780 | 1181 | ##### | EPO TSHEPO MASILO | Transporting people from Schweizer- Reneke to Durban from 05/05/2023 until 07/05/2023 and back on the same route |
| LEFOKOGALEBOE TRADING(PTY)LTD | 1828 KEAGILE STREET SCHWEIZER RENEKE SCHWEIZER RENEKE 2780 | 1180 | ##### | SAM SAMATSATSA SIRWE | QUOTATION NO-SCMMAM23-09 SUPPLY,DELIVERY,AND INSTALLATION OF AIR CONDITIONERS FOR SCHWEIZER-REN LIBRARY |
| MOREBZA ENTERPRISE | 698 KGOMO STREET; IPELEGENG LO IPELEGENG LOC 2780 | 1179 | ##### | SAM SAMATSATSA SIRWE | QUOTATION NO SCMMAM23-06 SUPPLY AND DELIVERY OF TOOLS AND MATERIAL FOR EPWP |
| BASADZI MEDIA AND PERSONNEL | 642 OLIVIA STREET JACQUELINE DRIVE 0001 | 1178 | ##### | SAM SAMATSATSA SIRWE | 1000/010 SALES - PRINT MEDIA CITY PRESS CAREERS 27 X 3 |

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 | 28-Feb-19 | 13 | Expired but not Terminated | Not stated on the SLA |
| Accounting and Auditing - Munsoft | 2-Jul-12 | 30-Jun-2022 | 36 | Extended | Variable |
| Communication - Wireless Association Provider | 1-Jan-19 | | month to month | Existing Contract | 12,273.36 |
| Land and Buildings - Bamelatswaneng jv Malepane | 26-Nov-18 | 26-May-19 | 6 | Expired but not Terminated | 6,500,000.00 |
| Electricity - Eskom Holdings | | | | Existing Contract | |
| Majuba Energy Technologies | 1-Jul-19 | 30-Jun-22 | 36 | Existing Contract | 20,366,029.21 |
| 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 but not terminated | Not stated |
| Accounting and Auditing - Maximum Profit Recovery | 1-Feb-18 | 31-Mar-23 | 36 | Extended Contract | 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 | 36 | Reinstated Contract | 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 |
| TJL Security Services | 1-Feb -20 | 30-Jan-23 | 36 | Early Termination | Variable |
| Gold Heart Trading | 01-Feb-23 | 31-Jan-2026 | 36 | Existing Contract | Variable costs per copy/meter/page |
| 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 | 21-Nov-22 | 20-May-23 | 06 Months | Expired Contract | 1 912 395.38 |
| Tenfold Solutions | | | | | |
| Farisa Construction | 23-Dec-22 | 23-Aug-23 | 08 Months | Existing Contract | 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 June 2023 and recommend to council for the approval of the Section 52d Report for Fourth quarter