



NQUTHU MUNICIPALITY
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TO : THE BUDGET & TREASURY COMMITTEE

FROM : THE CHIEF FINANCIAL OFFICER

DATE : 06 MAY 2024

SUBJECT : MONTHLY BUDGET STATEMENT REPORTING

PURPOSE

To submit the Monthly Budget statements for the month ended on 30 April 2024, in terms of Section 71 of the MFMA.

BACKGROUND

The amounts reflected in the budget statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget. Monthly budget statement must reflect the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

DISCUSSION

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. The budget statements are submitted to Provincial Treasury on a monthly basis in line with legislated timelines.

IMPLICATIONS

Financial – None
Legal – Compliance

ATTACHMENTS

Annexure A – Contract register
Annexure B – Irregular Expenditure Register - Capital
Annexure C – Irregular Expenditure Register – Operational

RECOMMENDATIONS

IT IS RECOMMENDED THAT:

The BTO of Nquthu Local Municipality resolves to;

- Note Part 1 of the monthly budget statement and all supporting documents for the month ending 30 April 2024.
- Note Part 2 of the monthly budget statement and all supporting documents for the month ending 30 April 2024.
- Note Annexure A- Contract register.
- Note Annexure B - Irregular Expenditure Register - Capital (April)
- Note Annexure C – Irregular Expenditure Register – Operational (April)

CONTACT PERSON

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The CFO
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6. Signature: 

NQUTHU MUNICIPALITY (KZN 242)



MONTHLY BUDGET STATEMENT FOR MONTH ENDING 30 APRIL 2024

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1.1. MAYORS' REPORT

This report represents the S71 MFMA monthly budget statement of Nquthu Local Municipality for the month ending 30 April 2024 and it reflects on the implementation of the budget and the financial state of affairs of the municipality. I hereby wish to submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of 30 April 2024. Further to the above, Section 54(1) of the MFMA determines that the Mayor must consider the Section 71 report submitted by the Accounting Officer thereafter check whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP) and if necessary, issue appropriate instructions to the Accounting Officer.

Quarter four marks the approval of the final budget of the municipal council, budgeting is a crucial step in the financial management planning and sets the tone for the entire financial year in terms of expenditure management, achievement of key performance indicators, revenue collection, grant allocation approval, procurement planning and implementation of budget related policies. The approved draft budget was funded, however the feedback on assessment of tabled draft budget depicts a negative picture it shows unfunded budget position after the assessment, which requires the revision of budget items and certain projects. The final budget should therefore be without a doubt funded, as I always put emphasis in ensuring proper budgeting that results in a funded budget position.

The council will seat on 17 May 2024 to adopt final budget, relevant budget related policies have been reviewed in terms of policy content specifically the Tariff policy, Rates by-laws, Indigent Policy, SCM Policy and all other policies were effected with minor changes during the review.

1.2. RESOLUTIONS

The resolutions enclosed hereto will be presented to Council when the In-Year Report (IYR) is tabled. Recommendations are detailed hereunder in terms of the Municipal Budget and Reporting Regulations Schedule-C (In Year Reporting) requirements for consideration by council:

- a) That council notes the section 71 monthly budget monitoring report and the supporting documentation.
- b) That Council notes the submission of section 71 monthly budget monitoring report for April 2024 to National Treasury, Provincial Treasury and Auditor General.
- c) That the council authorise the Accounting Officer to sign the quality certificate.
- d) That the council authorise the Accounting Officer to place the report on the municipal website, within five working days of council seating.

1.3. EXECUTIVE SUMMARY

The objective of reporting on the financial results of the municipality is to enhance sound financial management and promote transparency and accountability of officials and councillors. Monthly budget statement report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information.

In terms of S6 of MBRR, the Statement of Financial Performance shown in Table C4 for Month 10 April serves as a consolidated municipality's performance in relation to both approved annual budget and the latest approved adjustment budget, highlighting sound financial management considering total revenue and total expenditure year to date figures (YTD). Critical revenue sources such as property rates YTD actual figure is R51.9 million resulting in 14% variance from YTD budget figure, electricity revenue source year to date actual figure of R22.8 million results in 24% variance whilst the bulk expenditure year to date figure is R30.2 million excluding the outstanding invoice of R3 million included on PART 2 creditors report, the electricity losses challenges is ongoing, however there are engagement underway to mitigate the loss of electricity in the municipality. Accurate employee related costs expenditure is shown in Part 2 of this document due to incomplete data transfer between the two different systems used by the municipality for financial management and payroll management, so far only expenditure amounting to R4.8 million has been transferred to the financial system relating to S56, 57 employees.

The consolidated summary of the financial performance is indicated in Table C4 below:

Nquthu Municipality Monthly Budget Statement – April 2024

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 456	34 732	35 801	2 505	22 833	30 052	(7 219)	-24%	35 801
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 115	1 410	1 410	143	1 427	1 175	252	21%	1 410
Sale of Goods and Rendering of Services		185	246	274	19	163	227	(64)	-28%	274
Agency services		-	-	-	-	-	-	-	-	-
Interest		66	-	35	6	57	35	22	62%	35
Interest earned from Receivables		534	377	555	46	560	498	62	12%	555
Interest from Current and Non Current Assets		10 349	2 379	7 619	219	7 514	4 853	-	-	7 619
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		792	885	1 008	64	830	771	58	8%	1 008
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		321	190	200	31	189	120	69	57%	200
Non-Exchange Revenue										
Property rates		36 645	52 033	51 009	4 846	51 931	45 535	6 396	14%	51 009
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		894	2 277	2 622	211	1 307	2 245	(938)	-	2 622
Licence and permits		957	931	939	78	854	782	72	-	939
Transfers and subsidies - Operational		177 394	186 543	186 803	-	185 118	155 738	29 380	-	186 803
Interest		1 886	-	1 520	262	2 360	1 520	840	-	1 520
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 403	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		254 997	282 002	289 794	8 428	275 143	243 552	31 591	13%	289 794
Expenditure By Type										
Employee related costs		87 296	114 465	106 389	-	4 850	68 506	(63 656)	-93%	106 389
Remuneration of councillors		13 462	16 899	16 899	-	-	14 082	(14 082)	-100%	16 899
Bulk purchases - electricity		31 384	34 783	34 783	2 612	30 294	28 986	1 309	-	34 783
Inventory consumed		1 456	12 851	15 809	1 493	12 700	12 609	91	-	15 809
Debt impairment		(4 871)	-	-	-	-	-	-	-	-
Depreciation and amortisation		30 722	23 890	32 775	-	15 068	19 665	(4 597)	-23%	32 775
Interest		-	0	0	-	-	-	-	-	0
Contracted services		55 184	32 464	35 611	3 478	29 716	28 836	880	3%	35 611
Transfers and subsidies		4 453	3 719	4 476	334	2 366	3 721	(1 355)	-36%	4 476
Irrecoverable debts written off		152	6 900	6 900	0	371	5 750	(5 379)	-	6 900
Operational costs		54 802	38 148	59 061	4 723	52 408	43 726	8 683	20%	59 061
Losses on Disposal of Assets		1 350	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		275 389	284 119	312 703	12 640	147 773	225 881	(78 107)	-35%	312 703
Surplus/(Deficit)		(20 392)	(2 116)	(22 909)	(4 213)	127 370	17 671	109 698	0	(22 909)
Transfers and subsidies - capital (monetary allocations)		41 026	46 675	84 959	-	42 268	66 270	(24 003)	(0)	84 959
Transfers and subsidies - capital (in-kind)		2 005	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051

1.4. IN-YEAR BUDGET STATEMENT TABLES

IN-YEAR BUDGET STATEMENT TABLES – TABLE C1

Choose name from list - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	36 645	52 033	51 009	4 846	51 931	45 535	6 396	14%	51 009
Service charges	23 572	36 142	37 212	2 648	24 260	31 227	(6 967)	-22%	37 212
Investment revenue	10 349	–	35	6	57	35	22	62%	35
Transfers and subsidies - Operational	10 349	2 379	7 619	219	7 514	4 853	2 661	55%	7 619
Other own revenue	174 084	191 449	193 921	709	191 381	161 902	29 479	18%	–
Total Revenue (excluding capital transfers and contributions)	254 997	282 002	289 794	8 428	275 143	243 552	31 591	13%	289 794
Employee costs	87 296	114 465	106 389	–	4 850	68 506	(63 656)		106 389
Remuneration of Councillors	13 462	16 899	16 899	–	–	14 082	(14 082)		16 899
Depreciation and amortisation	30 722	23 890	32 775	–	15 088	19 665	(4 597)		32 775
Interest	–	0	0	–	–	–	–		0
Inventory consumed and bulk purchases	32 839	47 634	50 592	4 105	42 994	41 595	1 400		50 592
Transfers and subsidies	4 453	3 719	4 476	334	2 366	3 721	(1 355)	-36%	4 476
Other expenditure	106 617	77 512	101 572	8 201	82 495	78 311	4 183	5%	101 572
Total Expenditure	275 389	284 119	312 703	12 640	147 773	225 881	(78 107)	-35%	312 703
Surplus/(Deficit)	(20 392)	(2 116)	(22 909)	(4 213)	127 370	17 671	109 698	621%	(22 909)
Transfers and subsidies - capital (monetary allocations)	41 026	46 675	84 959	–	42 268	66 270	###	-36%	84 959
Transfers and subsidies - capital (in-kind)	2 005	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	22 639	44 559	62 051	(4 213)	169 638	83 942	85 696	102%	62 051
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	22 639	44 559	62 051	(4 213)	169 638	83 942	85 696	102%	62 051
Capital expenditure & funds sources									
Capital expenditure	(47 841)	60 608	102 859	13 635	31 949	83 418	(51 470)	-62%	102 859
Capital transfers recognised	(6 537)	31 891	57 228	4 685	33 659	46 021	(12 362)	-27%	57 228
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(41 906)	28 716	46 350	8 950	(13 263)	38 116	(51 379)	-135%	46 350
Total sources of capital funds	(48 443)	60 608	103 579	13 635	20 395	84 137	(63 742)	-76%	103 579
Financial position									
Total current assets	150 840	208 877	207 091		253 444				207 091
Total non current assets	674 049	654 154	755 949		733 579				755 949
Total current liabilities	109 076	249 213	112 882		81 561				112 882
Total non current liabilities	875	2 779	3 363		875				3 363
Community wealth/Equity	734 929	881 916	853 322		904 567				853 322
Cash flows									
Net cash from (used) operating	(98 050)	8 771	57 772	707	229 906	72 163	(157 743)	-219%	57 772
Net cash from (used) investing	(66 207)	(69 319)	(96 285)	(15 637)	(29 476)	(59 294)	(29 819)	50%	(96 285)
Net cash from (used) financing	–	–	–	–	4 850	–	(4 850)	#DIV/0!	–
Cash/cash equivalents at the month/year end	(33 762)	(104 084)	70 340	–	314 134	121 722	(192 412)	-158%	70 340
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	2 882	337	455	296	455	390	291	13 196	18 302
Creditors Age Analysis									
Total Creditors	3 962	565	232	–	5	20	184	17	4 986

The YTD actual revenue is R275 million compared to R258 million reported from the previous month, which shows that the revenue streams of the municipality is growing, however YTD budget figure is R243 million resulting in 13% variance.

Operating expenditure YTD is R147 million compared to R133 million reported in March 2024, however payroll expenditure is partially included in the total expenditure, only R4.8 million is on the system, therefore the YTD expenditure figure is supported by PART 2

document on employee costs that is understated on C-schedule due to information being not available on the system.

Capital expenditure allocation budget has been received in full as allocated by National Treasury, including the additional grants approved in March. Capital project implementation is underway, with the expectation that there will be no grant roll over requests to National Treasury, however in instances beyond the control of the municipality sufficient motivation will be made.

Table C2 provides the statement of financial performance by functional classification.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		257 980	274 390	282 716	5 421	277 976	241 215	36 761	15%	282 716
Executive and council		35 231	36 675	39 222	–	35 161	36 515	(1 354)	-4%	39 222
Finance and administration		222 749	237 715	243 494	5 421	242 815	204 700	38 115	19%	243 494
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		5 191	6 071	6 344	295	5 585	5 309	276	5%	6 344
Community and social services		3 371	4 229	4 499	7	3 825	3 771	54	1%	4 499
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 820	1 842	1 845	289	1 759	1 538	222	14%	1 845
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		3 350	528	696	9	291	516	(225)	-44%	696
Planning and development		1 345	528	696	9	291	516	(225)	-44%	696
Road transport		2 005	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		31 507	47 689	84 998	2 702	33 559	62 783	(29 224)	-47%	84 998
Energy sources		29 960	46 235	83 388	2 517	31 703	61 408	(29 705)	-48%	83 388
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1 547	1 454	1 610	185	1 856	1 375	481	35%	1 610
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	298 028	328 677	374 754	8 428	317 411	309 822	7 589	2%	374 754
Expenditure - Functional										
<i>Governance and administration</i>		147 724	147 823	162 312	3 521	58 942	116 537	(57 595)	-49%	162 312
Executive and council		36 895	35 919	36 577	1 476	8 012	28 560	(20 548)	-72%	36 577
Finance and administration		106 660	108 875	121 112	1 366	47 554	84 186	(36 632)	-44%	121 112
Internal audit		4 169	3 030	4 623	679	3 375	3 790	(415)	-11%	4 623
<i>Community and public safety</i>		34 361	36 420	36 638	1 910	11 013	25 945	(14 932)	-58%	36 638
Community and social services		19 663	18 109	18 535	1 627	7 959	14 258	(6 299)	-44%	18 535
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		14 698	18 311	18 102	283	3 054	11 687	(8 633)	-74%	18 102
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		33 739	40 891	55 419	4 498	44 439	39 259	5 181	13%	55 419
Planning and development		11 558	24 136	21 945	2 141	14 555	16 242	(1 687)	-10%	21 945
Road transport		22 181	16 755	33 473	2 358	29 884	23 016	6 868	30%	33 473
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		59 566	58 984	58 335	2 711	33 379	44 140	(10 761)	-24%	58 335
Energy sources		45 123	45 414	44 435	2 639	32 951	35 616	(2 665)	-7%	44 435
Water management		–	–	–	–	–	–	–	–	–
Waste water management		2 190	1 937	1 852	38	140	1 154	(1 014)	-88%	1 852
Waste management		12 253	11 633	12 048	34	287	7 369	(7 082)	-96%	12 048
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	275 389	284 119	312 703	12 640	147 773	225 881	(78 107)	-35%	312 703
Surplus/ (Deficit) for the year		22 639	44 559	62 051	(4 213)	169 638	83 942	85 696	102%	62 051

Table C3: Monthly Budget Statement_ Financial Performance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance -	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	35 231	36 675	39 222	-	35 161	36 515	(1 354)	-3,7%	39 222
Vote 2 - Planning and Economic Development		1 345	528	696	9	291	516	(225)	-43,6%	696
Vote 3 - Budget and Treasury		222 548	237 835	243 591	5 378	242 581	204 732	37 848	18,5%	243 591
Vote 4 - Corporate and Community Service		5 343	5 931	6 227	335	5 790	5 260	530	10,1%	6 227
Vote 5 - Technical Services		33 561	47 709	85 017	2 705	33 588	62 799	(29 211)	-46,5%	85 017
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	298 028	328 677	374 754	8 428	317 411	309 822	7 589	2,4%	374 754
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	27 607	19 382	21 429	2 139	10 156	16 364	(6 208)	-37,9%	21 429
Vote 2 - Planning and Economic Development		11 558	24 107	21 917	2 141	14 555	16 225	(1 670)	-10,3%	21 917
Vote 3 - Budget and Treasury		55 055	61 069	67 582	777	24 950	45 010	(20 061)	-44,6%	67 582
Vote 4 - Corporate and Community Service		75 236	78 761	84 911	2 409	32 924	61 621	(28 697)	-46,6%	84 911
Vote 5 - Technical Services		84 528	82 881	98 717	5 070	63 704	71 556	(7 851)	-11,0%	98 717
Vote 6 - Council And General		15 159	17 918	18 147	16	1 288	15 105	(13 817)	-91,5%	18 147
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	269 143	284 119	312 703	12 552	147 576	225 881	#####	-34,7%	312 703
Surplus/ (Deficit) for the year	2	28 886	44 559	62 051	(4 124)	169 835	83 942	#####	102,3%	62 051

Table C3 provides information by vote, dividing the overall municipality administration into departments. BTO office reflects much higher revenue by vote allocation. Expenditure by vote shows that technical unit has much higher expenditure.

Table C4 Municipality Financial Performance

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 456	34 732	35 801	2 505	22 833	30 052	(7 219)	-24%	35 801
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 115	1 410	1 410	143	1 427	1 175	252	21%	1 410
Sale of Goods and Rendering of Services		185	246	274	19	163	227	(64)	-28%	274
Agency services		-	-	-	-	-	-	-	-	-
Interest		66	-	35	6	57	35	22	62%	35
Interest earned from Receivables		534	377	555	46	560	498	62	12%	555
Interest from Current and Non Current Assets		10 349	2 379	7 619	219	7 514	4 853	-	-	7 619
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		792	885	1 008	64	830	771	58	8%	1 008
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		321	190	200	31	189	120	69	57%	200
Non-Exchange Revenue										
Property rates		36 645	52 033	51 009	4 846	51 931	45 535	6 396	14%	51 009
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		894	2 277	2 622	211	1 307	2 245	(938)	-	2 622
Licence and permits		957	931	939	78	854	782	72	-	939
Transfers and subsidies - Operational		177 394	186 543	186 803	-	185 118	155 738	29 380	-	186 803
Interest		1 886	-	1 520	262	2 360	1 520	840	-	1 520
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 403	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		254 997	282 002	289 794	8 428	275 143	243 552	31 591	13%	289 794
Expenditure By Type										
Employee related costs		87 296	114 465	106 389	-	4 850	68 506	(63 656)	-93%	106 389
Remuneration of councillors		13 462	16 899	16 899	-	-	14 082	(14 082)	-100%	16 899
Bulk purchases - electricity		31 384	34 783	34 783	2 612	30 294	28 986	1 309	-	34 783
Inventory consumed		1 456	12 851	15 809	1 493	12 700	12 609	91	-	15 809
Debt impairment		(4 871)	-	-	-	-	-	-	-	-
Depreciation and amortisation		30 722	23 890	32 775	-	15 068	19 665	(4 597)	-23%	32 775
Interest		-	0	0	-	-	-	-	-	0
Contracted services		55 184	32 464	35 611	3 478	29 716	28 836	880	3%	35 611
Transfers and subsidies		4 453	3 719	4 476	334	2 366	3 721	(1 355)	-36%	4 476
Irrecoverable debts written off		152	6 900	6 900	0	371	5 750	(5 379)	-	6 900
Operational costs		54 802	38 148	59 061	4 723	52 408	43 726	8 683	20%	59 061
Losses on Disposal of Assets		1 350	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		275 389	284 119	312 703	12 640	147 773	225 881	(78 107)	-35%	312 703
Surplus/(Deficit)		(20 392)	(2 116)	(22 909)	(4 213)	127 370	17 671	109 698	0	(22 909)
Transfers and subsidies - capital (monetary allocations)		41 026	46 675	84 959	-	42 268	66 270	(24 003)	(0)	84 959
Transfers and subsidies - capital (in-kind)		2 005	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		22 639	44 559	62 051	(4 213)	169 638	83 942			62 051

TABLE C4: REVENUE BY SOURCE

Property rates

Property rates YTD Actual stands at R 51 million compared to R 42 million reported last month. Action plan has been formulated to track collection of revenue challenges and policy enforcement is monitored closely.

Service charges electricity.

The actual revenue from Service Charges Electricity is R22 million indicating an increase from R18 million reported last month, however electricity losses are experienced, and cost of supply study has been conducted indicating a 40% increase for electricity that will enable the municipality to recover all electricity costs.

Interest from Current and Non-Current Assets

YTD Actual of R7.5 million compared to R6.7 million reported in the previous month of March 2024, reflecting a slight improvement on current and non-current assets investments. YTD budget stands at R4.8 million.

Transfers and subsidies

Transfers and subsidies as allocated in the DoRA has been received, furthermore the additional funding has been allocated to the municipality in March, year to date the municipality has received an amount of R185 million in allocations.

TABLE C4: EXPENDITURE BY TYPE

Employment related costs

The YTD Actual for employee relates costs reflects budget underspending, to date the employee costs data relating to S56&57 has been transferred to the financial system, and reflecting a total of R4.8 million in employee costs, the initial set timeline set to resolve the issue at hand was the last day of the third quarter, however the activities to transfer data requires much more time allocation than initially anticipated.. The manual update on monthly payroll is attached on Part 2 hereto, which reflects accurately the YTD figures.

Remuneration of Councillor's

The YTD Actual for employee relates costs will only reflect in PART 2 of this report, c-schedule has no data for payroll for month 10, the municipality uses two distinct systems to capture employee costs, therefore there are numerous challenges regarding seamless transmission of journal files from CCG System to Inzalo System. The manual table has been appended on Part 2 of this report reflecting all items relating to employee costs and councillor benefits.

Debt impairment

The YTD actuals and budget reflects R0 amounts, the actuals will be captured once reviewed as final during the interim AFS preparation.

Depreciation & asset impairment

Depreciation and Asset impairment YTD Actual shows depreciation calculation until Month 10 amounting to R15 million, increased form previous reporting month of March as asset verification process is still underway. There are WIP assets that has been completed and transferred to asset class which will be considered in the final asset register.

Bulk purchases

YTD Actual for electricity bulk purchase is R30.2 million compared to R22.8 million the municipality recoup from sale of electricity. The municipality is engaged in processes to convert community hall conventional meters to prepaid meters in an effort to reduce electricity bill. Eskom bulk statement meter reading will be verified against meter readings taken by the municipality once the capacitation of electricity department officials has been finalised.

Monthly Budget Statement_ Capital Expenditure Table 5

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April										
Vote Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Planning and Economic Development		1 715	-	310	-	663	310	353	114%	310
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Service		628	-	0	-	-	0	(0)	-100%	0
Vote 5 - Technical Services		(51 278)	55 060	82 319	9 478	13 790	65 787	(51 996)	-79%	82 319
Vote 6 - Council And General		-	-	608	-	608	576	32	6%	608
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	(48 935)	55 060	83 237	9 478	15 061	66 673	(51 612)	-77%	83 237
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate and Community Service		74	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		1 020	5 548	19 622	4 157	16 888	16 746	142	1%	19 622
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	1 094	5 548	19 622	4 157	16 888	16 746	142	1%	19 622
Total Capital Expenditure		(47 841)	60 608	102 859	13 635	31 949	83 418	(51 470)	-62%	102 859
Capital Expenditure - Functional Classification										
Governance and administration		684	-	608	-	608	576	32	6%	608
Executive and council		-	-	608	-	608	576	32	6%	608
Finance and administration		684	-	0	-	-	0	(0)	-100%	0
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(26 406)	53 321	62 914	10 551	50 735	51 021	(286)	-1%	62 914
Community and social services		(26 640)	53 321	62 914	10 551	50 735	51 021	(286)	-1%	62 914
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		233	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(30 960)	7 287	21 033	3 084	(33 160)	17 692	(50 852)	-287%	21 033
Planning and development		(32 818)	0	2 269	783	3 499	2 269	1 230	54%	2 269
Road transport		1 858	7 287	18 764	2 302	(36 659)	15 423	(52 082)	-338%	18 764
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		8 240	0	19 024	-	2 213	14 848	(12 635)	-85%	19 024
Energy sources		-	0	18 790	-	1 940	14 614	(12 674)	-87%	18 790
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		8 240	0	234	-	273	234	39	17%	234
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(48 443)	60 608	103 579	13 635	20 395	84 137	(63 742)	-76%	103 579
Funded by:										
National Government		(6 537)	31 891	29 630	2 813	25 696	24 550	1 146	5%	29 630
Provincial Government		-	-	27 598	1 871	7 962	21 471	(13 509)	-63%	27 598
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(6 537)	31 891	57 228	4 685	33 659	46 021	(12 362)	-27%	57 228
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(41 906)	28 716	46 350	8 950	(13 263)	38 116	(51 379)	-135%	46 350
Total Capital Funding		(48 443)	60 608	103 579	13 635	20 395	84 137	(63 742)	-76%	103 579

Total capital expenditure by function classification stands at 76%, however the grant expenditure register will reflect additional information on MIG allocation including additional funding allocation, which came at the stage where MIG grant was already overspent. Internally funded projects funding was increased from R28 million to R46 million, to ensure that projects that has been incomplete for prolonged duration are given attention and completed.

Table C6 – Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		108 854	(43 230)	108 649	164 380	108 649
Trade and other receivables from exchange transactions		7 909	9 051	8 228	7 825	8 228
Receivables from non-exchange transactions		2 185	31 527	25 945	45 815	25 945
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 528	2 087	1 528	1 860	1 528
VAT		30 256	209 576	62 633	33 396	62 633
Other current assets		108	(133)	108	168	108
Total current assets		150 840	208 877	207 091	253 444	207 091
Non current assets						
Investments		-	-	-	-	-
Investment property		41 405	19 371	41 405	41 372	41 405
Property, plant and equipment		632 548	634 533	714 449	692 115	714 449
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		79	79	79	79	79
Intangible assets		16	24	16	14	16
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	146	0	-	0
Total non current assets		674 049	654 154	755 949	733 579	755 949
TOTAL ASSETS		824 889	863 031	963 040	987 023	963 040
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		2 169	3 639	2 124	2 175	2 124
Trade and other payables from exchange transactions		65 589	49 140	64 497	13 092	64 497
Trade and other payables from non-exchange transactions		4 143	1 557	4 014	22 854	4 014
Provision		10 074	10 899	10 074	12 562	10 074
VAT		27 101	179 899	32 172	30 878	32 172
Other current liabilities		-	4 080	-	-	-
Total current liabilities		109 076	249 213	112 882	81 561	112 882
Non current liabilities						
Financial liabilities		(20)	(20)	(20)	(20)	(20)
Provision		896	2 800	3 384	896	3 384
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		875	2 779	3 363	875	3 363
TOTAL LIABILITIES		109 951	251 993	116 245	82 436	116 245
NET ASSETS	2	714 938	611 038	846 795	904 587	846 795
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		734 788	881 782	853 180	904 425	853 180
Reserves and funds		141	134	141	141	141
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	734 929	881 916	853 322	904 567	853 322

The table C6 reflects R904 million YTD actual accumulated surplus against R894 million reported in the lastt month. Total assets (R987 million) exceed total liabilities (R82 million), resulting in net assets of R904 million.

Table C7 – Monthly Budget Statement – Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 364	39 839	39 839	5 359	33 750	33 199	551	2%	39 839
Service charges		26 245	36 691	36 691	4 283	27 531	30 575	(3 044)	-10%	36 691
Other revenue		3 854	2 648	2 734	445	3 948	2 041	1 907	93%	2 734
Transfers and Subsidies - Operational		177 406	186 543	186 543	-	186 543	155 453	31 091	20%	186 543
Transfers and Subsidies - Capital		44 780	46 376	97 568	-	74 831	71 280	3 550	5%	97 568
Interest		613	4 280	6 530	313	2 977	4 271	(1 294)	-30%	6 530
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(367 312)	(307 606)	(312 133)	(9 694)	(99 674)	(224 657)	(124 983)	56%	(312 133)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(98 050)	8 771	57 772	707	229 906	72 163	(157 743)	-219%	57 772
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(66 207)	(69 319)	(96 285)	(15 637)	(29 476)	(59 294)	(29 819)	50%	(96 285)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(66 207)	(69 319)	(96 285)	(15 637)	(29 476)	(59 294)	(29 819)	50%	(96 285)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	4 850	-	4 850	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	4 850	-	(4 850)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(164 258)	(60 548)	(38 514)	(14 930)	205 280	12 869			(38 514)
Cash/cash equivalents at beginning:		130 495	(43 536)	108 854		108 854	108 854			108 854
Cash/cash equivalents at month/year end:		(33 762)	(104 084)	70 340		314 134	121 722			70 340

The tables C7 cash flow statement reflects that cash and cash equivalents has a favourable balance at the end of the third quarter. Cash flow from operating activities year to date actual is R229 million. Cash flow from investing activities is channelled to capital expenditure investment with a YTD figure of R29 million. Only the consumer deposits increase is reflected under financing activities, the municipality has not financed its activities through short-term or long-term loans. No receipts have been received on proceeds from disposal of PPE or increase in receivables or increase in investments.

PART 2 – SUPPORTING DOCUMENTATION

2.1. INVESTMENT PORTFOLIO ANALYSIS

Table 1(a) Investment register for the month ending 30 April 2024

2023/2024 NQUTHU MUNICIPALITY SUMMARY OF INVESTMENT REGISTER FOR THE MONTH ENDING APRIL 2024							
INSTITUTION	BALANCE	INVESTED IN CURRENT YEAR	INTEREST RECEIVED	DEPOSIT	WITHDRAWAL	BANK CHARGES	BALANCE
ABSA (0646)	R 18 381 815,73	R -	R 253 326,45		R 15 000 000,00	R -	R 3 635 142,18
ABSA (1394) HOUSING A/C	R 1 765 600,89	R -	R 102 124,49		R -	R -	R 1 867 725,38
ABSA (1868)	R -	R 20 000 000,00	R 923 703,63		R 20 923 703,63	R -	R 0,00
ABSA (2142)	R 5 646 508,86	R -	R 426 156,17		R -	R -	R 6 072 665,03
ABSA (2765)	R 1 424 715,30	R -	R 98 519,78		R -	R -	R 1 523 235,08
ABSA (4328)	R 22 375,62	R -	R 1 296,54		R -	R 350,00	R 23 322,16
ABSA (5014)	R 281 892,07	R 21 400 000,00	R 247 661,04		R 21 400 000,00	R -	R 529 553,11
ABSA (5617)	R 15 521 247,38	R 15 521 247,38	R 486 108,46		R 16 007 355,84	R -	R 0,00
ABSA (7106)	R 34 490,25	R -	R 2 321,77		R -	R -	R 36 812,02
ABSA (9642)	R -	R 20 000 000,00	R 1 261 123,17		R -	R -	R 21 261 123,17
ABSA CALL (5892)	R 59 116,10	R 4 996 649,10	R 146 302,18		R 3 500 000,00	R -	R 1 702 067,38
FNB (0889)	R 7 929 878,71	R -	R 598 422,66		R -	R -	R 8 453 186,16
FNB (2166)	R 15 199 555,53	R -	R 685 387,60		R 10 000 000,00	R -	R 5 884 943,13
FNB (2554)	R 9 377 603,24	R -	R 707 674,16		R -	R -	R 9 996 448,72
FNB CALL (1408)	R 9 334 532,89	R -	R 620 314,31		R -	R -	R 9 954 847,20
NEDBANK (3)	R 1 138,71	R -	R 78,31		R -	R -	R 1 217,02
STANDARD BANK 014	R 6 856,48	R -	R 344,44		R -	R -	R 7 200,92
STANDARD BANK 063	R 23 438 341,72	R -	R 1 575 242,27		R -	R -	R 25 013 583,99
TOTAL	R 108 425 669,48	R 81 917 896,48	R 8 136 107,45		R 86 831 059,47	R 350,00	R 95 963 072,67

The investment register on 30 April 2024 reflects investment status of the municipality, which reflects the investment balance of R95 million, to date an amount of R86 million has been withdrawn, no withdrawal was made in the month of April 2024. Additional investments made in the current year amounts to R81 million, with the opening balance of R108 million.

Withdrawal history provide indication of all withdrawal activities that has taken place during the 10 months (July to April) of the current financial year.

Table 1(b) withdrawal register for the month ending 30 April 2024

Investment withdrawals register for the month ending 31 March 2024							
DATE	ACCOUNT FROM	AMOUNT	ACCOUNT TO		ACCOUNT TYPE	BALANCE BEFORE	WITHDRAWAL REASON
07-Jul-23	ABSA (0646)	R 15 000 000,00	ABSA 2762		PRIMARY	65 551 110,36	Insufficient funds to pay for normal operations
01-Sep-23	ABSA (5014)	R 10 700 000,00	ABSA 2762		PRIMARY	2 970 284,58	Insufficient funds to pay for normal operations
22-Sep-23	ABSA (5014)	R 10 700 000,00	ABSA 2762		PRIMARY	4 976 430,03	Insufficient funds to pay for normal operations
19-Oct-23	ABSA (5892)	R 3 500 000,00	ABSA 2762		PRIMARY	4 490 995,62	Insufficient funds to pay for normal operations
26-Oct-23	FNB (2166)	R 10 000 000,00	ABSA 2762		PRIMARY	4 602 293,89	Insufficient funds to pay for normal operations
31-Oct-23	ABSA (5617)	R 16 007 355,84	ABSA 2762		PRIMARY	11 056 712,84	Insufficient funds to pay for normal operations
24-Mar-24	ABSA (1868)	R 20 923 703,63	ABSA 2762		PRIMARY	511 056,25	Insufficient funds to pay for normal operations
		R 86 831 059,47					

The municipality has a bank balance of R28 million, at the end of 30 April 2024, there are zero outstanding deposits or receipts at the reporting date. Table 1 (c) below show all transactions in the reconciliation.

Table 1 (c) Bank reconciliation of primary account month ending 30 April 2024

BANK RECONCILIATION (PRIMARY ACCOUNT)		4053562762
Details	Amount	
Cash book balance as at 30 April 2024	R28 827 786,11	
Outstanding deposits	R0,00	
Unknown deposits	R0,00	
Bank charges	R0,00	
Outstanding cheques	R0,00	
Transfers	R0,00	
Sundries	R0,00	
Outstanding receipts	R0,00	
Bank statement balance as at 30 April 2024	R28 827 786,11	

2.2. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Nquthu municipality as at the end of month four has incurred employee costs in line with SALGABC collective agreement and the upper limits determinations by the Minister of COGTA. The municipality has revised the organogram during the mid-year assessment period to accommodate changes in the positions and addition of employees to organogram structure of the municipality. To date the detailed actual costs in comparison with the budget are as per below table:

Table 2: Councillors allowances and employee benefits for the month ending 30 April 2024

<i>Staff Benefits in terms of Section 66 of the MFMA</i>		
Actual staff benefits and Councillors allowances for the period ending 30 April 2024		
Staff Benefits		
Item	Budget	Year to date actuals
Salaries & Wages	R 78 349 863,00	R 56 366 847,81
Contributions to pension funds	R 12 900 247,00	R 7 191 266,90
Contributions to medical aids	R 2 742 197,00	R 2 607 321,30
Contributions to UIF	R 597 625,00	R 456 071,81
Contributions to SDL	R 957 098,00	R 660 200,81
Travel, motor car	R 3 982 310,00	R 3 033 538,72
Salga	R 40 576,00	R 31 213,16
Housing benefits and allowances	R 109 200,00	R 85 312,80
Cellphone Allowance	R -	R -
Overtime payments	R 2 113 290,00	R 1 631 186,68
Bonuses	R 6 005 879,00	R 4 094 446,22
Other leave & long service	R 2 273 403,00	R 604 804,78
Allowances (Standby and Drivers Allowance)	R 1 061 146,00	R 1 980 116,12
Totals	R 111 132 834,00	R 78 742 327,11
Councillors Allowances		
Item	Budget	Year to date actuals
Councillors Allowances	R 14 606 745,00	R 10 801 387,64
Cellphone/Data Allowance	R 1 591 117,00	R 999 284,00
Contributions to SDL	R 24 298,00	R 108 094,44
Totals	R 16 222 160,00	R 11 908 766,08

2.3. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Table 3: Grant register – for month ending April 2024

SUMMARY OF GRANTS RECEIVED AND EXPENDITURE FOR THE MONTH ENDING 30 APRIL 2024						
Grant Type	Audited Balance as at 01 July 2023	Dora/Prov Allocation for year	Received 2023/24	Spent & transferred to income 2023/24	Balance as at 2023/24	Available funds/not committed 2023/24
Bornem Grant	-	-	-	-	-	-
Cybercadet	-	(508 000,00)	(508 000,00)	488 304,73	(19 695,27)	(19 695,27)
Electrification	(3 753 798,81)	(14 000 000,00)	(14 000 000,00)	9 419 146,11	(8 334 652,70)	(8 334 652,70)
EPWP	-	(1 162 000,00)	(1 162 000,00)	1 162 000,00	-	-
FMG	-	(1 850 000,00)	(1 850 000,00)	695 147,89	(1 154 852,11)	(1 154 852,11)
Library Modular	-	(1 430 000,00)	(1 430 000,00)	1 430 000,00	-	-
Library support	-	(1 964 000,00)	(1 964 000,00)	1 964 000,00	-	-
Library Volunteer	(259 941,24)	(108 000,00)	(108 000,00)	80 000,00	(287 941,24)	(287 941,24)
Massification Electrification	-	(21 608 500,00)	(21 608 500,00)	5 856 897,59	(15 751 602,41)	(15 751 602,41)
MIG	-	(39 222 000,00)	(39 222 000,00)	45 439 449,45	6 217 449,45	6 217 449,45
Small Town rehabilitation	-	(10 000 000,00)	(10 000 000,00)	9 156 605,17	(843 394,83)	(843 394,83)
Sportfield Maintance	(128 895,59)	-	-	101 775,00	(27 120,59)	(27 120,59)
TOTALS	(4 142 635,64)	(91 852 500,00)	(91 852 500,00)	75 793 325,94	(20 201 809,70)	(20 201 809,70)

The grant register for the month of April reflects the following:

- a) MIG grant expenditure has exhausted allocated funds and is overspent by 6.2 million. Additional grant funding for MIG was R5 million.
- b) Mass electrification spending has not changed from last month it still stands at R5.8 million out of R21.6 million allocation, the remaining funds are R15.7 million.
- c) Electrification grant spending has not changed from last month (March) it still shows R9.4 million and R8.3 million remains unspent. The additional funding allocation was R4 million for INEP.
- d) Small town grant rehabilitation has spent R9.1 million and R843 thousand remains unspent.
- e) Library support grant has been fully spent, and there is no overspending reported.
- f) Financial Management grant (FMG) has R1.1 million remaining and has spent R695 thousand.
- g) Library Modular has been fully spent, and there is no overspending reported.
- h) EPWP has spent all the allocation and there is no overspending reported.
- i) Cybercadet grant has spent R488 thousand, the remaining balance is R19 thousand.
- j) Library Volunteer grant has only spent R80 thousand, the balance remaining is R287 thousand.
- k) Sportfield maintenance gran has not received new allocation, the balance was rolled over from the previous year amounting to R128 thousand, no change from last month spending, the grant remains unspent at R27 thousand.

2.4. DEBTOR'S ANALYSIS

Debtors book is growing immensely, given that the large portion of outstanding debtors come from property rates. The municipality is engaging in amicable resolution that will enable the properties that has been significantly increased during the last valuation period to be revised, which will encourage the affected customers to pay their accounts. Policy enforcement is being tightened and indigent debtors' registration window has been opened since 01 March 2024 and will close on 31 May 2024, relevant public notices has been issued to ensure all eligible customers do partake in the process.

Table 4: Debtors' analysis for the month ending April 2024

Age Analysis for the month ending 30 April 2024									
Totals per Service Type	Total Balance	Current Amount	30 Days Amount	60 Days Amount	90 Days Amount	120 Days Amount	150 Days Amount	180+ Days Amount	
Advance Payment	R -9 763 841,88	R -9 763 841,88	R -	R -	R -	R -	R -	R -	R -
Adv-Pay Reverse	R 120,78	R -	R 120,78	R -	R -	R -	R -	R -	R -
Clearance Fee	R 8,03	R -	R -	R -	R -	R -	R -	R 8,03	
Deposit: Electricity	R 4 993,00	R -	R -	R -	R -	R -	R -	R 4 993,00	
Deposit: Waste Disposal	R 2 000,00	R -	R -	R -	R -	R -	R -	R 2 000,00	
Electricity Basic	R 528 288,32	R 178 723,44	R 35 057,17	R 33 458,70	R 33 313,98	R 33 171,71	R 24 887,06	R 189 676,26	
Electricity Metered	R 3 721 545,63	R 2 246 398,80	R 80 029,11	R 101 786,98	R 76 491,04	R 99 248,53	R 71 415,62	R 1 046 175,55	
Market stalls	R 1 091 862,49	R 40 182,93	R 19 002,33	R 17 815,45	R 17 495,85	R 17 057,44	R 16 800,15	R 963 508,34	
OFFICE RENTAL	R 154 743,28	R 31 691,45	R 15 735,00	R 15 814,95	R 15 714,99	R 15 615,05	R 15 515,09	R 44 656,75	
Plaza Market Stalls	R 242 732,02	R 18 412,11	R 8 187,41	R 7 907,23	R 7 835,36	R 7 653,81	R 7 149,66	R 185 586,44	
Property Rates	R 80 209 489,84	R 6 567 937,36	R 2 771 325,23	R 2 728 912,33	R 2 718 720,60	R 2 614 447,31	R 2 559 840,20	R 60 248 306,81	
Rent (M001)	R 402 866,69	R 34 813,93	R 26 961,30	R 20 261,30	R 9 361,30	R 9 311,30	R 9 261,30	R 292 896,26	
Repay: Waste Disposal	R 25 173,19	R -	R -	R -	R -	R -	R -	R 25 173,19	
Signs (M001)	R 3 476,20	R 33,42	R 16,71	R 16,71	R 16,71	R 16,71	R 16,71	R 3 359,23	
Stall rental	R 27 551,11	R 1 813,20	R 131,22	R 131,22	R 131,22	R 131,22	R 131,22	R 25 081,81	
Sundries (VAT)	R 11 248,74	R 11 079,74	R 169,00	R -	R -	R -	R -	R -	
Tampering Fee	R 290 301,24	R -	R -	R 31 335,96	R 13 424,67	R 156 141,31	R 89 399,30	R -	
Traffic Fines	R 3 390 400,00	R 210 800,00	R 78 900,00	R 168 200,00	R 68 500,00	R 67 000,00	R 101 100,00	R 2 695 900,00	
Traffic Fines (M001)	R 2 223 721,78	R -	R -	R -	R 450,00	R -	R -	R 2 223 271,78	
Waste Disposal	R 6 707 990,49	R 290 659,69	R 107 480,34	R 91 988,92	R 86 628,91	R 82 475,61	R 79 011,67	R 5 969 745,35	
Total	R89 274 670,95	(R 131 295,81)	R3 143 115,60	R3 217 629,75	R3 048 084,63	R3 102 270,00	R2 974 527,98	R73 920 338,80	

Debt collection rates

Table 5: Cash collection per revenue source

Cash Collected for each Revenue Source via Billing (April 2024)				
	Cash collection	Ageing - April 2024	Collection rate per BT	Billed revenue - April 2024
Rates	R -3 993 544,78	R 80 209 489,84	-5%	R 5 061 476,98
Electricity	R -3 499 654,39	R 4 254 826,95	-82%	R 2 168 222,91
Refuse	R -85 435,87	R 6 735 163,68	-1%	R 178 127,01
Stalls Rental , Traffic fines & Other Rentals	R -56 396,14	R 7 266 568,64	-1%	R 69 286,98
Advance payments	R -842 980,11	R -9 763 713,07	0%	R -
S - Unallocated Receipt Journ	R -	R -		R -
TOTAL CASH RECEIVED (BILLING)	R -8 478 011,29	R 89 274 670,95		R 7 477 113,88
Total Ageing	R 89 274 670,95		March 2024 billing	R 7 506 532,87
Total debtors' payments	R 8 478 011,29		April 2024 payments	R -8 478 011,29
		9%		-113%

Table 6: Revenue collection ratios

APRIL 2024 RATIOS		
(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100	111	Collection Rate
((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	2940,94	Net Debtors Days
(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	-0,39	Revenue Growth (%)

Cash collected on 30 April 2024 amounts to R 8.4 million resulting in 9% collection rate when considering the entire debtors book and 113% collection rate is recognised when considering the previous month billing, overall the municipal collection rate is below the norm for revenue collection. The municipality is tracing purchasing patterns to follow through on possible electricity tampering. There will be meter audit in the June month to verify data and checking of indicators for meter tampering.

2.5. CREDITOR'S ANALYSIS

The table below shows the summary of Top 10 creditors paid in April 2024. The municipality continues to pay creditors invoices in line with MFMA Section 65 and has formulated a Section 65 delay reason document for end users to enhance accountability and encourage attendance to invoices timely to avoid delays.

Table 7: Creditors report for the month ending 30 April 2024

CREDITORS REPORT FOR APRIL 2024			
TOP 10 CREDITOR'S PAYMENTS SUMMARY FOR THE MONTH OF APRIL 2024			
NO.	VENDOR NAME	DESCRIPTION	AMOUNT
1	ESKOM HOLDINGS 5140422473	JABAVU COMMUNITY HALL	R 4 227,46
	ESKOM HOLDINGS 5649601339	NONDWENI OFFICE	R 4 179,81
	ESKOM HOLDINGS 5687352660	NQUTHU COMMUNITY MULTI-PUPOSE HALL	R 10 789,16
	ESKOM HOLDINGS 5742571184	LUVISI COMMUNITY HALL	R 3 480,30
	ESKOM HOLDINGS 6033862343	FREE BASIC ELECTRICITY (FBE)	R 189 336,32
	ESKOM HOLDINGS 6126932137	POTSOANA LIBRARY	R 2 532,58
	ESKOM HOLDINGS 6642941367	LEKSAND RURAL COMMUNITY HALL	R 3 656,29
	ESKOM HOLDINGS 6916174790	TOWN BOARD LIBRARY NONDWENI	R 5 259,93
	ESKOM HOLDINGS 8505522436	MASOTSHENI HALL	R 6 777,90
	ESKOM HOLDINGS 8817457976	NONDWENI URBAN STREETLIGHT	R 6 692,09
	ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 2 627 412,43
			R 2 864 344,27
2	SOUTH AFRICAN LOCAL GOVERNMENT ASSOCIATION1	MEMBERSHIP & SUBSCRIPTION FEES	R 1 322 835,48
			R 1 322 835,48
3	NTSHIDI AND ASSOCIATES CC	INTERNAL AUDIT FEES & TRAVELLING	R 727 690,50
			R 727 690,50
4	ASIZIQALELE CONTRACTORS	PLANT HIRE	R 552 143,75
			R 552 143,75
5	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR MARCH 24	R 372 657,39
	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SLUM CLEARANCE OFFICERS DAY AND NIGHT SHIFT MARCH 24	R 100 050,00
			R 472 707,39
6	SIYEJABULA SECURITY SOLUTION	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR MARCH 24	R 386 254,94
			R 386 254,94
7	FEZILE SECURITY SERVICES	PROVISION OF GUARDING SERVICES TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR MARCH 24	R 375 629,02
			R 375 629,02
8	AMAGWAZELA TRADING ENTERPRISES	SERVICE & REPAIRS OF TLB NTU 4439	R 298 958,00
			R 298 958,00
9	FANA MANUFACTURING	SUPPLY AND DELIVER BRANDED TRACKSUITS	R 295 500,00
			R 295 500,00
10	VLK TRADING	SUPPLY AND DELIVER 22 SOCCER KITS SETS, BALLS	R 277 767,00
			R 277 767,00

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OUTSTANDING CREDITORS FOR APRIL 2024		
UNPAID OPERATIONAL EXPENDITURE		R 4 859 314,08
BIDVEST SERVICES (PTY) LTD	HYGIENE EQUIPMENT	R 41 194,77
ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 3 017,36
SIBUSISO MAJOLA	AUDIT STEERING COMMITTEE MEETING	R 15 950,00
TRADEWIND MAINTANANCE AND	SUPPLY & INSTALL LIGHTNING CONDUCTORS	R 110 152,01
ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 376,03
ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 293,80
ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 2 287,49
UMZINYATHI DISTRICT MUNICIPALITY (Taxi Rank Plaza)-00500302	WATER BILL NQUTHU TAXI RANK PLAZA	R 34,30
UMZINYATHI DISTRICT MUNICIPALITY(Taxi Rank)-0050002718	WATER BILL NQUTHU TAXI RANK OPPOSITE TO SAPS	R 92,49
UMZINYATHI DISTRICT MUNICIPALITY(Chamber)-0050049093	WATER BILL NQUTHU COUNCIL CHAMBER	R 92,49
UMZINYATHI DISTRICT MUNICIPALITY(Library)-0050001056	WATER BILL NQUTHU LIBRARY	R 34,30
UMZINYATHI DISTRICT MUNICIPALITY(Comm Hall)-0050049227	WATER BILL NONDWENI HALL	R 29,10
UMZINYATHI DISTRICT MUNICIPALITY(Nond-Library)-0050049094	WATER BILL NONDWENI LIBRARY	R 29,10
UMZINYATHI DISTRICT MUNICIPALITY (Traffic)-0050001055	WATER BILL TRAFFIC OFFICES	R 34,30
Home Affairs - Government Printing Works	PUBLIC NOTICE PUBLICATION	R 1 008,78
AYANDA MBANGA	TENDER ADVERT	R 14 360,65
UJIBHA PROJECTS (PTY) LTD	SUPPLY & DELIVER 04 CLASSIC 2660 DATER STAMPS	R 7 600,00
Buthelezi Princess Nobuhle	CONSUMER HALL DEPOSIT	R 600,00
Dubazana Nomusa Cynthia	CONSUMER HALL DEPOSIT	R 300,00
SPARKS AND ELLIS	SUPPLY AND DELIVER TRAFFIC OFFICER'S UNIFORM	R 109 335,10
ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 3 004 253,83
ZWELIBANZI S TRADING	CATERING FOR 80 PEOPLE ATTENDING SENIOR CITIZEN	R 8 800,00
MTHOTHOVANE TRADING	SUPPLY & DELIVER 300 CHICKS, 3 WEEKS OLD FOR DISABLED	R 54 911,00
LUNKENTSHE ENTERPRISE (PTY) LTD	SUPPLY & DELIVER TRAFFIC SECTION STATIONERY	R 72 000,00
ASIZIQALELE CONTRACTORS	PLANT HIRE	R 1 273 768,75
ESABABILI (PTY) LTD	CATERING FOR 50 VIP AT COUNCIL CHAMBER	R 4 750,00
VEZULWEZI TRADING	CATERING FOR 90 PEOPLE ATTENDING DISABILITY PROGRAMME	R 9 900,00
MTHOTHOVANE TRADING	SUPPLY & DELIVER CAR WASH EQUIPMENT FOR POVERTY ALLEVIATION	R 33 400,00
INTOMBI EZAZIYO TRADING	CATERING FOR 45 CRAFTER AT VA MAKHOBA HALL	R 2 250,00
AYANDA MBANGA	ADVERTISEMENT TO ILANGA NEWSPAPER	R 9 313,99
ADVENTURE TRAVEL	ACCOMMODATION FOR MR NKALA ATTENDING SALGA KZN ENERGY SUMMIT	R 6 751,50
WENZILEOVAYO TRADING ENTERPRISE	CATERING FOR 45 CRAFTERS	R 2 250,00
VEXOSCORE FIRE	REPAIR SKID UNIT NTU 4677	R 36 846,00
VEXOSCORE FIRE	REPAIR RUMP UNIT FOR NTU 4806	R 29 296,94
UNPAID CAPITAL EXPENDITURE		R 6 071 038,90
THOKOMELA ENGINEERING (PTY) LTD	203 LED SOLAR STREET LIGHT & 2 SILAR HIGH MAST LIGHTS	R 2 152 095,64
MZOLO CONSULTING ENGINEERS	CONSTRUCTION OF NDATSHANA COMMUNITY HALL	R 53 941,14
DLAMINDLOVU CONSULTING ENGINEERING AND PROJECT MANA	CONSTRUCTION OF KLWANA COMMUNITY HALL	R 154 973,71
KAMAWEWE DEVELOPMENT CONSULTANTS	CONSTRUCTION OF NQUTHU TAXI RANK	R 547 748,68
LONDOLOZA SOLUTIONS	CONSTRUCTION OF NQUTHU WASTE MANAGEMENT INITIATIVE FACILITY	R 323 941,15
LONDOLOZA SOLUTIONS	CONSTRUCTION OF NQUTHU WASTE MANAGEMENT INITIATIVE FACILITY	R 1 689 801,98
DLAMINDLOVU CONSULTING ENGINEERING AND PROJECT MANA	CONSTRUCTION OF ELIHLIKHAYA CRECHE	R 92 324,00
ISIKHONYANE CIVILS	CONSTRUCTION OF NDATSHANA COMMUNITY HALL	R 613 447,56
VUKAYIBAMBE DEVELOPMENT CC	CONSTRUCTION OF NYAKAZA COMMUNITY HALL	R 442 765,04
TOTAL UNPAID CREDITORS		R 10 930 352,98

Creditors ageing from the C-schedule Table extract does not reflect true ageing of the creditors. The issue of creditors ageing with the system has been logged, and the case has since been pending with no solution.

Table C1 creditors ageing extract from C-schedule.

Choose name from list - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
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	2 882	337	455	296	455	390	291	13 196	18 302
Creditors Age Analysis									
Total Creditors	3 962	565	232	-	5	20	184	17	4 986

Manual ageing of creditors is prepared using invoice date, for the month ending April 2024, the outstanding creditors are less than 30 days old, and will be paid in the next pay run provided that the invoices/voucher do meet all the payment requirements.

Table 8: Creditor's ageing for the month ending 30 April 2024

OUTSTANDING CREDITORS FOR APRIL 2024		
UNPAID OPERATIONAL EXPENDITURE		R 4 859 314,08
BIDVEST SERVICES (PTY) LTD	HYGIENE EQUIPMENT	R 41 194,77
ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 3 017,36
SIBUSISO MAJOLA	AUDIT STEERING COMMITTEE MEETING	R 15 950,00
TRADEWIND MAINTANANCE AND	SUPPLY & INSTALL LIGHTNING CONDUCTORS	R 110 152,01
ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 376,03
ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 293,80
ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 2 287,49
UMZINYATHI DISTRICT MUNICIPALITY (Taxi Rank Plaza)-00500302	WATER BILL NQUTHU TAXI RANK PLAZA	R 34,30
UMZINYATHI DISTRICT MUNICIPALITY(Taxi Rank)-0050002718	WATER BILL NQUTHU TAXI RANK OPPOSITE TO SAPS	R 92,49
UMZINYATHI DISTRICT MUNICIPALITY(Chamber)-0050049093	WATER BILL NQUTHU COUNCIL CHAMBER	R 92,49
UMZINYATHI DISTRICT MUNICIPALITY(Library)-0050001056	WATER BILL NQUTHU LIBRARY	R 34,30
UMZINYATHI DISTRICT MUNICIPALITY(Comm Hall)-0050049227	WATER BILL NONDWENI HALL	R 29,10
UMZINYATHI DISTRICT MUNICIPALITY(Nond-Library)-0050049094	WATER BILL NONDWENI LIBRARY	R 29,10
UMZINYATHI DISTRICT MUNICIPALITY (Traffic)-0050001055	WATER BILL TRAFFIC OFFICES	R 34,30
Home Affairs - Government Printing Works	PUBLIC NOTICE PUBLICATION	R 1 008,78
AYANDA MBANGA	TENDER ADVERT	R 14 360,65
UJIBHA PROJECTS (PTY) LTD	SUPPLY & DELIVER 04 CLASSIC 2660 DATER STAMPS	R 7 600,00
Buthelezi Princess Nobuhle	CONSUMER HALL DEPOSIT	R 600,00
Dubazana Nomusa Cynthia	CONSUMER HALL DEPOSIT	R 300,00
SPARKS AND ELLIS	SUPPLY AND DELIVER TRAFFIC OFFICER'S UNIFORM	R 109 335,10
ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 3 004 253,83
ZWELIBANZI S TRADING	CATERING FOR 80 PEOPLE ATTENDING SENIOR CITIZEN	R 8 800,00
MTHOTHOVANE TRADING	SUPPLY & DELIVER 300 CHICKS, 3 WEEKS OLD FOR DISABLED	R 54 911,00
LUNKENTSHE ENTERPRISE (PTY) LTD	SUPPLY & DELIVER TRAFFIC SECTION STATIONERY	R 72 000,00
ASIZIQALELE CONTRACTORS	PLANT HIRE	R 1 273 768,75
ESABABILI (PTY) LTD	CATERING FOR 50 VIP AT COUNCIL CHAMBER	R 4 750,00

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VEZULWEZI TRADING	CATERING FOR 90 PEOPLE ATTENDING DISABILITY PROGRAMME	R 9 900,00
MTHOTHOVANE TRADING	SUPPLY & DELIVER CAR WASH EQUIPMENT FOR POVERTY ALLEVIATION	R 33 400,00
INTOMBI EZAZIYO TRADING	CATERING FOR 45 CRAFTER AT VA MAKHOBHA HALL	R 2 250,00
AYANDA MBANGA	ADVERTISEMENT TO ILANGA NEWSPAPER	R 9 313,99
ADVENTURE TRAVEL	ACCOMMODATION FOR MR NKALA ATTENDING SALGA KZN ENERGY SUMMIT	R 6 751,50
WENZILEOVAYO TRADING ENTERPRISE	CATERING FOR 45 CRAFTERS	R 2 250,00
VEXOSCORE FIRE	REPAIR SKID UNIT NTU 4677	R 36 846,00
VEXOSCORE FIRE	REPAIR RUMP UNIT FOR NTU 4806	R 29 296,94
UNPAID CAPITAL EXPENDITURE		R 6 071 038,90
THOKOMELA ENGINEERING (PTY) LTD	203 LED SOLAR STREET LIGHT & 2 SILAR HIGH MAST LIGHTS	R 2 152 095,64
MZOLO CONSULTING ENGINEERS	CONSTRUCTION OF NDATSHANA COMMUNITY HALL	R 53 941,14
DLAMINDLOVU CONSULTING ENGINEERING AND PROJECT MAN	CONSTRUCTION OF KLWANA COMMUNITY HALL	R 154 973,71
KAMAWEWE DEVELOPMENT CONSULTANTS	CONSTRUCTION OF NQUTHU TAXI RANK	R 547 748,68
LONDOLOZA SOLUTIONS	CONSTRUCTION OF NQUTHU WASTE MANAGEMENT INITIATIVE FACILITY	R 323 941,15
LONDOLOZA SOLUTIONS	CONSTRUCTION OF NQUTHU WASTE MANAGEMENT INITIATIVE FACILITY	R 1 689 801,98
DLAMINDLOVU CONSULTING ENGINEERING AND PROJECT MAN	CONSTRUCTION OF ELIHLIKHAYA CRECHE	R 92 324,00
ISIKHONYANE CIVILS	CONSTRUCTION OF NDATSHANA COMMUNITY HALL	R 613 447,56
VUKAYIBAMBE DEVELOPMENT CC	CONSTRUCTION OF NYAKAZA COMMUNITY HALL	R 442 765,04
TOTAL UNPAID CREDITORS		R 10 930 352,98

2.6. SUPPLY CHAIN MANAGEMENT

Regulation 36 of the Municipal SCM Regulations of 2005 permits the Accounting Officer to “dispense with the official procurement processes established by the policy and to procure any required goods or service through any convenient process”. This would typically include urgent and emergency cases, single source goods, and any other cases where it is impractical to follow normal SCM processes. In the event of such decision, the Accounting Officer is required to report this to the next Council meeting, one transaction was concluded in the month of April.

a) Deviations

Table 9: Deviation register for the month ending 30 April 2024

Date Identified	Date reported to Mayor	Description	SCM Regulation Applicable	Reasons for Deviation	Supplier	Services Rendered	End User Department	Amount
24/07/2022	08/08/2023	HIRE OF MINIBUSES FROM NQUTHU STADIUM	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR ISIBAYA SAMADODA	CORPORATE SERVICES	R53 500,00
01/08/2023	08/09/2023	HIRE OF 19 MINIBUSES- TO NQUTHU STADIUM	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF 19 MINIBUSES- TO NQUTHU STADIUM	CORPORATE SERVICES	R53 500,00
14/08/2023	08/09/2023	HIRE OF MINIBUSES FROM NQUTHU TO GLENCOE	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FROM NQUTHU TO GLENCOE	CORPORATE SERVICES	R49 000,00
28/08/2023	08/09/2023	HIRE OF MIBUSES -DISABILITY FESTIVAL	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MIBUSES -DISABILITY FESTIVAL	CORPORATE SERVICES	R53 500,00
29/08/2023	08/09/2023	HIRE OF MINIBUSES FOR WOMEN'S DAY CELEBRATION	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR WOMEN'S DAY CELEBRATION	CORPORATE SERVICES	R50 500,00
2023/10/10		HIRE OF MINIBUSES FOR SALGA SELECTION	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR SALGA SELECTION	CORPORATE SERVICES	R70 000,00
2023/11/10		HIRE OF MINIBUSES FOR SALGA SELECTION	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR SALGA SELECTION	CORPORATE SERVICES	R298 000,00
24/10/2023		PROMO FOR MASKADI FESTIVAL	S36(1)(a)(i)	SOLE SERVICE PROVIDER	SABC	PROMO FOR MASKADI FESTIVAL	EXECUTIVE & COUNCIL	R158 182,00
2023/08/11	15/11/2023	HIRE 18 MINIBUSES FOR SALGA PRACTICE	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR SALGA PRACTISE	CORPORATE SERVICES	R70 000,00
13/11/2023	15/11/2023	PROMO FOR MAYORAL EVENTS	S36(1)(a)(i)	SOLE SERVICE PROVIDER	SABC	PROMO	EXECUTIVE & COUNCIL	R155 595,00
27/11/2023	2023/01/12	HIRE OF 19 MINIBUSES FOR SENIOR CITIZEN	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR SENIOR CITIZEN	CORPORATE SERVICES	R70 000,00
27/11/2023	2023/01/12	HIRE OF 17 MINIBUSES FOR WORLD AIDS DAY	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR WORLD AIDS DAY	CORPORATE SERVICES	R67 000,00
14/03/2024	18/03/2024	HIRE OF MINIBUSES FOR MAYORAL CUP MARCH 2024	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR MAYORAL CUP	CORPORATE SERVICES	R169 500,00
2024/04/08	2024/10/04	REGISTRATION FOR SP XABA AND S HADEBE	S36(1)(a)(i)	SOLE SERVICE PROVIDER	IFIX BUSINESS	mSCOA TRAINING	FINANCE	R10 000,00
TOTAL								R1 328 277,00

Auditor General documented findings on the management report (MR) that some of the deviations concluded by the municipality were not authorized, as a result the SCM office has a register of deviations and the file for deviations to ensure all required signatures are acquired before concluding orders and incur expenditure.

b) Fruitless and Wasteful Expenditure Register

Fruitless and Wasteful Expenditure Register for the month ending 30 April 2024 reflects R162 606.53 emanating from Eskom, Telkom, Umzinyathi District Municipality, Licencing accounts and SARS. It must be noted that the changes are significant from last month fruitless register owing to late identification of SARS penalties and interest and the lengthy objection engagements with SARS.

Annexure C Demarcation Board Code: KZN242 Register for Fruitless and wasteful Expenditure Year Ended 30 June 2024		Financial Year 2023/ 2024 Nquthu Local Municipality Month April	
Description	Month	Amount	
Telkom			R 92,10
Interest on overdue account	Aug-23	R 70,97	
Interest on overdue account	Nov-23	R 22,59	
Interest on overdue reversal	Dec-23	-R 1,46	
		R -	
Eskom			R 843,54
Interest on overdue account	Jul-23	R 245,78	
Interest on overdue account	Aug-23	R 49,09	
Interest on overdue account	Sep-23	R -	
Interest on overdue account	Oct-23	R -	
Interest on overdue account	Nov-23	R -	
Interest on overdue account	Dec-23	R -	
Interest on overdue account	Jan-24	R -	
Interest on overdue account	Feb-24	R -	
Interest on overdue account	Mar-24	R 548,67	
Interest on overdue account	Apr-24	R -	
Interest on overdue account	May-24	R -	
Interest on overdue account	Jun-24	R -	
Umzinyathi Municipality			R 27,00
Interest on overdue account	Mar-24	R 27,00	
		R -	
Other			
Transport Driving Licence		R -	R -
Recon Assessment Penalty YEAR 2023			R -
Penalty/Interest	Jul-23	R 11 625,49	R 11 625,49
Interest	Sep-23	R 1 660,54	R 1 660,54
Interest	Nov-23	R 2 070,01	R 2 070,01
SARS EMP201 Penalty interest YEAR 2024			R -
Penalty/Interest	Nov-23	R 146 287,85	R 146 287,85
Total			R 162 606,53

c) Auditor General Findings and Risk Management

NO.	ISSUE RAISED	ISSUE RAISED	PROPOSED ACTION TO ADDRESS ISSUE	DUE DATE	CURRENT STATUS
1.	Preferential points used is not stated in the tender document and request for quotation.	AG – 22/23	SCM and ORDER CHECKLIST is used for every Purchase order. BSC Checklist is in place to be used	On-going	In-progress
2.	Bidders failing to meet the specific goals points awarded bids.	AG – 22/23	Bid Committee checklist is used for every tender advertised.	On going	In-progress
3.	No evidence provided to confirm that quotation above R200 000 were approved.	AG – 22/23	Authorisation by Accounting Officer for deviation not following normal SCM process and purchase orders above R 200 000 is compulsory.	On going	In-progress
4.	Minimum thresholds for local content not specified	AG – 22/23	SCM and ORDER CHECKLIST is used for every Purchase order	DONE	DONE
5.	Possible splitting of orders to avoid competitive bidding process.	AG-22/23	Monitoring of procurement plan on a quarterly basis.	On going	In-progress
6.	Measures to monitor contract performance and delivery have not been defined and implemented.	AG – 22/23	Assessment of service provider form is used to monitor performance on a quarterly basis	On going	In-progress
7.	Deviations not approved by AO	AG – 22/23	Ensure authorisation by Accounting Officer and all other relevant HODs for deviation not following normal SCM process	On going	In-progress
8.	Contracts expired, but in use without approval of extension or variation order	AG – 22/23	Engage end user departments after sending notice of expiry. Consider extension of contract and acquire approval	On going	In-progress

d) **Contract management** unit maintains the register for all contracts that the municipality has. Notices are issued to all user departments accordingly to ensure that all contracts are advertised in time to ensure that irregular expenditure is avoided at all times. Where necessary contracts are renewed following the applicable legislation. The contract register is enclosed as **Annexure A**, reflecting a list of all active contracts, extended contracts, and contracts that will expire within the current financial year.

e) **Top 10 Issued Orders List – 30 April 2024**

NO	SERVICE PROVIDER	CONTRACT AMOUNT	DATE OF AWARD	DESCRIPTION
1.	UMFOLOZI HOTEL CASINO	R169 197.00	19/04/2024	ACCOMODATION & CONFERENCE IN UMFOLOZI IN NUF 08-10 MAY 2024
2.	PREMIER HOTEL THE RICHARDS BUY	R154 672.00	19/04/2024	ACCOMODATION IN RICHARDS BUY 24-26 APRIL 2024
3.	AYIMILA	R137 989.00	08/04/2024	SUPPLY AND DELIVER OF STATIONERY
4.	MPUNDLE HOLDINGS	R98239.32	11/04/2024	SUPPLY AND DELIVERY OF CLEANING MATERIALS
5.	NTT NISSAN NEWCASTLE	R92 285.90	04/04/2024	REPAIRS ON NTU 2627
6.	THE EDWARD HOTEL	R66 000.00	17/04/2024	ACCOMODATION FOR 05 DELRGATES ATTENDING TOURISM INDABA
7..	SILUTSHANA CONSTRUCTION	R62 290.00	24/04/2024	SUPPLY AND DEVERY OF CLEANING MATERIAL
8.	BARLOWORLD EQUIPMENT	R50 277.83	24/04/2024	PURCHASE TWO BLADES ON NTU 1644
9.	GREATEST ENTERTAINMENT	R45 000.00	04/04/2024	HIRE OF 2 POLE TENT FOR MAYORAL CUP
10	FIT & GO DUNDEE	R43 920.00	24/04/2024	PURCHASE X04 TYRES 17.05.25

The municipality has complied with SCM Regulations in issuing the above orders.

f) IRREGULAR EXPENDITURE (CAPITAL EXPENDITURE) – 30 April 2024
The register is enclosed as **Annexure B**.

g) IRREGULAR EXPENDITURE (OPERATIONAL EXPENDITURE) – 30 April 2024
The register is enclosed as **Annexure C**.

2.7. COST CONTAINMENT MEASURES

MCCR quarterly report was tabled in council for Q3, and the remaining unreported months in relation to UIFW for the period covering March 2024 to June 2024 will be reported accordingly at the end of quarter four. The management is committed to improving controls, engage in training and capacity building to avoid re-occurrence of similar UIFW cases. Provincial Treasury will capacitate officials involved in bid committees through the training scheduled for 13 May 2024. Accounting Officer will implement consequence management where appropriate. The excerpt of expenditure considered by council is contained in summary below:

2.8. MATERIAL VARIANCES

Material variances to SDBIP is provided by the PMS unit, after detailed consideration of all POEs and actuals as submitted by officials based on their scorecards.

Material variances on Table C4 based on actuals against budget the following has been noted:

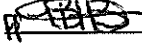
- Operational revenue – encompasses various miscellaneous items such skills development levy refunds and early settlement discounts from SALGA annual levies, there is a notable variance of 57%, which has decreased from the previous reporting month from 97% the need exists for the municipality to follow the spending pattern of this line item to ensure appropriate budgeting is done to reflect reliable budget figures.
- Sale of goods and rendering of service – this is the revenue from building plans, burial fees, photocopies, advertising, and tender documents. There is 28% variance compared to 29% variance reported last month. These services are much dependent on consumer needs (i.e. building plans) as well as the tender notices issued by the municipality, e-tender portal is used by some bidders as a result there is a decrease in the number of tender documents sold.
- Service charges (electricity) – variance of 24% from 32% variance reported last month, there are various causes attributable to this variance, to the extent that technical insight is sought to ensure that every consumer is accounted for, other factors are due to change in consumer spending on electricity, which may be caused by alternative energy sources or loadshedding whereby there is no electricity available for consumption, hence the consumption will decrease accordingly.
- Service charges (waste management) variance is 21%, the need to appropriately align the waste tariff has been identified, relevant stakeholders including waste management employees to gather sufficient information on all refuse collected points and frequency.
- Employee related costs variance is 93% moving from 98% variance in March, the change is attributable to S56&57 employee costs captured on the system. Processes are ongoing to finalise journal transmission / import.
- Remuneration of councillors -100% variance is noted due to data that has not been captured on the financial system from the payroll system. Processes are ongoing to finalise journal transmission / import.
- Operational costs – depicts mvariety of expenditure items such as accommodation, fuel, events, etc., the 20% variance moving from 33% variance in the previous month. The budget seems appropriately aligned and can be spent by the end of year given the nature of the items covered under operational costs.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Mpumelelo. B. Jiyane, the municipal manager of Nquthu Municipality, hereby certify that the:

Section 71 - for the month ending 30 April 2024

has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act,

Name	<u>Mr Mpumelelo B. Jiyane</u>
Designation	<u>Municipal Manager of Nquthu Municipality (KZN 242)</u>
Signature:	 _____
Date	<u>06/05/2024</u>

ANNEXURE A

CONTRACT REGISTER REPORTING TO COUNCIL - MONTH ENDING 30 APRIL 2024

LIST OF ACTIVE CONTRACTS - COMPETITIVE BID

Description of Contract	Service Provider	Appointment Date	Expiry Date	Performance Assessed	Latest Quarter Assessed
SUPPLY, INSTALL AND CONFIGURE PABX SYSTEM FOR 60 MONTHS	MOBILE TELEPHONE NETWORKS T/A MTN SA	2018/10/30	2023/10/30	YES	YES
PROVISION OF CASH IN TRANSIT FOR NQUTHU MUNICIPALITY FOR A PERIOD OF 36 MONTHS	ABSA BANK LIMITED	2019/05/29	2022/05/29	YES	YES
PROVIDE SERVICES ON LICENSE SUPPORT AND MAINTENANCE FOR 36 MONTHS	NEO SOLUTIONS (PTY) LTD	2020/11/16	2023/11/16	YES	YES
MAINTENANCE ANIMAL POUND FOR THE PERIOD OF 36 MONTHS	COW CATCHERS CC	2020/11/16	2023/11/16		
PANEL FOR PROVISION OF SECURITY FOR THE PERIOD OF 36 MONTHS	SIYEJABULA SECURITY SOLUTIONS	2021/12/08	2024/12/08	YES	YES
PANEL FOR PROVISION OF SECURITY FOR THE PERIOD OF 36 MONTHS	FEZILE SECURITY SERVICES	2021/12/08	2024/12/08	YES	YES
PANEL FOR PROVISION OF SECURITY FOR THE PERIOD OF 36 MONTHS	SIZOWAKHA SECURITY & CLEANING SERVICES	2021/12/08	2024/12/08	YES	YES
PANEL FOR VIP PROTECTION FOR A PERIOD OF 36 MONTHS	SIYEJABULA SECURITY SOLUTIONS	2021/12/08	2024/12/08	YES	YES
PANEL FOR VIP PROTECTION FOR A PERIOD OF 36 MONTHS	SIZOWAKHA SECURITY & CLEANING SERVICES	2021/12/08	2024/12/08	YES	YES
PANEL FOR VIP PROTECTION FOR A PERIOD OF 36 MONTHS	QOMKUFU SECURITY	2021/12/08	2024/12/08	YES	YES
PROVISION OF ASSET MANAGEMENT SYSTEM AND SUPPORT FOR THE PERIOD OF 36 MONTHS	SDM ASSET MANAGEMENT AND CONSULTING	2021/06/03	2024/06/03	YES	YES
PROVISION OF HR AND PAYROLL SYSTEM FOR A PERIOD OF 36 MONTHS	CCG SYSTEMS (PTY) LTD	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	NKOSINGIPE INKAZIMULO TRADING AND PROJECTS	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	CCG SYSTEMS (PTY) LTD	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	NKA MANAGEMENT SERVICES	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	UMNOTHO BUSINESS CONSULTANTS	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	DUCHARNE ASSET MANAGEMENT AND ACCOUNTING (PTY) LTD	2021/06/29	2024/06/29	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	SHUMBA INCORPORATED	2021/06/29	2024/06/29	YES	YES
RE-ADVERT PROVISION OF UNCAPPED INTERNET SERVICES FOR A PERIOD OF 36 MONTHS	EMLANGENI TECHNOLOGIES (PTY) LTD	2021/06/29	2024/06/29	YES	YES
SUPPLY AND DELIVERY OF UNIFORM FOR MUNICIPAL STAFF FOR 36 MONTHS	IDWALADWALA TRADING	2021/07/19	2024/07/19	YES	YES
	S AND M KUHLE TRADING AND PROJECTS			YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	TSHIAMISO TRADING 25 CC	2021/07/19	2024/07/19	YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	EUDEMONIA ELECTRICAL PROJECTS	2021/07/19	2024/07/19	YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	ESINOVAYO PROJECTS TRADING ENTERPRISE PTY LTD	2021/07/19	2024/07/19	YES	YES
PROVISION OF EXTERNAL DOCUMENTS FOR A PERIOD OF 36 MONTHS	THE DOCUMENT WAREHOUSE PTY LTD	2021/07/19	2024/07/19	YES	YES
RE-ADVERT APPOINTMENT OF MICROSOFT PARTNER TO PROVIDE PROFESSIONAL SERVICE FOR MICROSOFT SOLUTIONS FOR THE PERIOD OF 36 MONTHS	GAGASI IT (PTY) LTD	2022/05/17	2025/05/17	YES	YES
PROVISION OF GENERAL VALUATION ROLL FOR THE PERIOD OF 5 YEARS	BPG MASS APPRAISALS (PTY) LTD	2022/06/20	2027/06/20	YES	YES
PROVISION OF SHORT-TERM INSURANCE FOR THE PERIOD OF 36 MONTHS	KUNENE MAKOPO RISK SOLUTIONS (PTY) LTD	2022/12/07	2025/12/07	YES	YES
PROVISION FOR SANITARY BINS	BIDVEST STEINER	2023/02/02	2026/02/02	YES	YES
DEVELOPMENT OF TRAFFIC ASSESSMENT FOR NQUTHU TOWN	MABUNE CONSULTING	2023/06/29	2026/06/29	YES	YES
PROVISION OF TRACKING DEVICES FOR THE PERIOD OF 36 MONTHS	CTRACK MZANSI	2023/06/29	2026/06/29	YES	YES
PROVISION OF WEBSITE HOSTING FOR THE PERIOD OF 36 MONTHS	AMAHLE TECHNOLOGIES	2023/04/15	2026/04/15	YES	YES
SUPPLY AND INSTALLATION OF LIGHTNING CONDUCTORS FOR A PERIOD OF 36 MONTHS	TRADEWIND MAINTENANCE AND SUPPLY CC	2023/08/11	2026/08/11	YES	YES
EMS HOSTED/ EMS SUPPORT/ SEBTA CONNECT/ WEBSITE HOSTING	SEBATA MUNICIPAL SOLUTIONS / INZALO	2020/07/30	2023/07/30	YES	YES
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	SUKUMASAKHE				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	SHAYSHE ENTERPRISE				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	SELE AND MUSA TRADING AND TOURS				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	LONDOLZA SOLUTIONS				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	MULTI-SOLUTIONS				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	SURE BOSS TRADING AND PROJECTS	2021/04/30	2024/04/30	YES	YES
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	MELA OKUHLE TRADING ENTERPRISE				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	OURKINGDOM ENGINEERING AND PROJECTS				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	ASIZIQALE CONTRACTORS				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	ZINGEZETHU TRADING & PROJECTS 44 CC JV THUMAMINA				
PANEL OF SERVICE PROVIDERS TO HIRE PLANT FOR A PERIOD OF 36 MONTHS	AQUA TRANSPORT AND PLANT HIRE				
PANEL OF SERVICE PROVIDERS FOR STRUCTURAL ELECTRICAL AND CIVIL ENGINEERING CONSULTANTS FOR A PERIOD OF 36 MONTHS	THOKOMELA MAGEBA CONSULTING SIMPULWAZI ENGINEERS MINATHI CONSULTING BTM ENGINEERS IGATSHA CONSULTING DLV PROJECTS OURKINGDOM ENGINEERING AND PROJECTS DLAMINIDLOVU CONSULTING KHUSI PROJECTS VANGISA BM PROJECTS BI INFRASTRUCTURE IMPUMELELO CONSULTING AFI CONSULT	2022/06/20	2025/06/20	N/A	N/A
PROVISION FOR INTERNAL AUDIT FOR THE PERIOD OF 36 MONTHS	NTSHIDI & ASSOCIATES	2022/12/07	2025/12/07	YES	YES
PROVISION FOR ONLINE VENDING	ONTEC SYSTEMS (PTY) LTD	2022/09/14	2025/09/14	YES	YES
PANEL OF STRUCTURAL ELECTRICAL, CIVIL ENGINEERING, LANDSCAPING AND GRAPHIC DESIGN FOR THE PERIOD OF 36 MONTHS	DITSAMI INVESTMENTS AND PROJECTS BMK GROUP BUMBANO GROUP (PTY) LTD MZANSI AFRICA CIVILS AFRILECTRICIAL CONSULTING ENGINEERS REFLECTIVE THINKING TRADING MVULO CONSULTING ENGINEERS ABAZINGELI CIVILS ZCM CONSULTING ENGINEERS (PTY) LTD IZINGODLA ENGINEERING (PTY) LTD PEMAHN CONSULTING (PTY) LTD ISANDO STRUCTURAL ENGINEERING AND CIVILS MASAKHEKULUNGE PROJECT MANAGERS ZINZAME CONSULTING ENGINEERS MUTEO CONSULTING CC BVI CONSULTING ENGINEERS JTN CONSULTING (PTY) LTD MZOLO CONSULTING ENGINEERS LIBEKO (PTY) LTD INFRA CHAMPS CONSULTING GREFS HOLDINGS (PTY) LTD KAMAWEWE DEVELOPMENT CONSULTANTS GASELA PLANT HIRE SAMTAK CONSULTING	2023/04/29	2026/04/29	N/A	N/A
APPOINTMENT FOR A PANEL OF ADVERTISING AGENCIES FOR THE PERIOD OF 36 MONTHS	AYANDA MBANGA COMMUNICATION (PTY) LTD YAYOH TRADING BRAND PARTNERS (PTY) LTD NDIZANATHI PROJECTS	2023/06/29	2026/06/29	YES	YES
PANEL OF CONTRACTORS WITH THE GRADING DESIGNATION OF 2GB OR HIGHER TO ASSIST WITH THE IMPLEMENTATION OF GRANT FUNDED PROJECTS FOR THE PERIOD OF THREE (3) YEARS	SIYAKHONA HOLDINGS (PTY) LTD ISIQALOH PROJECTS LASE TRADING AND PROJECTS (PTY) LTD LUYANDALONDWE PROJECTS (PTY) LTD THE CURVE BEHIND TRADING 289 CC VUKAYIBAMBE DEVELOPMENT KWAMVELIHLE TRADING SOARING CONSTRUCTION ENGINEERS (PTY) LTD KAMAWEWE DEVELOPMENT CONSULTANTS (PTY) LTD NBB NGEMA CONSTRUCTION AND SERVICES MAGUBANE PLANT AND CONTRACTORS CC PR VHUTULI PROJECTS MANAGEMENT (PTY) LTD VELIMBUSO CONSTRUCTION IQHAWWE ELIHLE TRADING AMAHLLINGU CIVILS (PTY) LTD KHALAFU (PTY) LTD JAMBO HOLDINGS ZABEST PROPERTIES (PTY) LTD MHLANTI TRADING PROJECTS ASIBONGE ENGINEERS (PTY) LTD SILULEME TRADING ENTERPRISE CC XB CONSTRUCTION CC NICKELODIA TRADING (PTY) LTD MKF TRADING & PROJECTS MAKHELENI CONSTRUCTION CC YAYOH TRADING WEMNTO OMNYAMA TRADING SERVIGYN 12 CC ROSEMATHA CONSTRUCTION AND PROJECTS CC THASISELA TRADING ENTERPRISE LUA HOLDINGS (PTY) LTD PREST BUSINESS SUPPLIERS CC NGCEBO CONSULTING (PTY) LTD LONDOLZA SOLUTION (PTY) LTD NOZANA PROJECTS MAJIKI CONSTRUCTION MSUSANDABA TRADING ENTERPRISE M2M PROJECTS CC KB AFRI PROJECTS (PTY) LTD ENDUNENI CONTRACTORS EMPILWENI TRADING (PTY) LTD NEAK ((PTY) LTD THANDOLWESIPHO TRADING NONTEMBISO PROJECTS YABANATHI PROJECTS SIHLHLASIAHLUMA CONSTRUCTION (PTY) LTD CHRISYD CONSTRUCTION AND PROJECTS SANOQWABE CONSTRUCTION QUANTUM LEAP INVESTMENTS 88 CASTLE EVERST INDUSTRIES (PTY) LTD RIVER QUEEN TRADING 249 CC ZALUSELE CONSTRUCTION XOLLY BUSINESS ENTERPRISE CC ISKHONYANE CIVILS (PTY) LTD KUHLE DEVELOPMENT (PTY) LTD LANGENI PLATINUM (PTY) LTD BUMBELIHLE HOLDINGS CIVILUX (PTY) LTD NGUDWA TRADING AND PROJECTS TRIPLE M INVESTMENTS	2023/07/02	2026/07/02	N/A	N/A

	LEMJO TRADING CC GOLDEN MILLENIUM TRADING URBAN AND RURAL CONSTRUCTION (PTY) LTD SIM AND LUKHO PROPERTY DEVELOPMENT AND CONSTRUCTION AMATAWUTAWU GENERAL TRADING GBTG (PTY) LTD VEZUKUNGCONO TRADING CC NOTHANDO PROJECTS (PTY) LTD MASUREBANE TRADING MELAKUHLA TRADING CC SHIKANI TRADING CC JTB GROUP MENZIWA PHILADONDA PROJECTS NEBO SOLUTION (PTY) LTD SPURROW INSIKA ENGINEERS JV SOSK CIVILS AND BUILDING LAMAZWIDE PROJECTS (PTY) LTD GASELA PLANT HIRE GUBHUZA GENERAL TRADING MMELENI ST CIVIL AND BUILDING CONTRACTORS (PTY) LTD GREMONI CONTRACTORS MPHIRATI TRADING (PTY) LTD NTWENHLE BUSINESS VENTURE (PTY) LTD OFF LIMITS PROJECTS AMANDELU PROJECTS (PTY) LTD TSWQKELO (PTY) LTD GLADCOLN ENTERPRISE (PTY) LTD HIA INTERNATIONAL SECURITY MADUDLA CONTRACTORS ROBERT BUTHANANI PROJECTS OURKINGDOM ENGINEERING AND PROJECTS BAPHI INVESTMENT OO CC ZIME-DU TRADING ENTERPRISE MJOJOSTAN TRADING AND PROJECTS VUKAYIBAMBE DEVELOPMENT ISOYI HOLDINGS DALEKA CONSTRUCTION				
SUPPLY AND INSTALLATION OF LIGHTNING CONDUCTORS FOR A PERIOD OF 36 MONTHS	TRADEWIND MAINTENANCE AND SUPPLY CC	2023/08/11	2026/08/11	YES	YES
PANEL OF SERVICE PROVIDERS FOR PLANNING AND ECONOMIC DEVELOPMENT	ISIBANI SETHU ENTERPRISE BLACK CUBANS CONSULTING (PTY)LTD ISIBUKO DEVELOPMENT PLANNER NKANOVU DEVELOPMENT CONSULTANT UMHLABA GEOMATIC INCORPORATED ACCRA GROUP EQUITY PLUS MARKET LIKHWEZILOKUHLA PTY LTD	2023/11/16	2023/11/26	YES	YES
	DALEKA TRADING ENTERPRISE AMAHLUNGU CIVILS LONDOLAZA SOLUTIONS NOZANA PROJECTS PHILADONDA PROJECTS CECE CONSTRUCTION UMKHAMBABA PROJECTS SNM TOOLS SOMKHANDA PLANT HIRE WEMNTOMNYAMA TRADING STHE AND NKANYISO NHLANGULELA CONSTRUCTION ENDLELENI HOLDINGS ZIME-DU TRADING ENTERPRISE BOBOSHE TRADING ENTERPRISE NGWENKAZI BUSINESS ENTERPRISE PARROT GROUP 69 SIM & LUKHO PROPERTY DEVELOPMENT NONGAFA TRADING SABZINS CATERING LANGENI PLATINUM LUYASPEWE (PTY) LTD BHIZAR TRADING JEB INFRASTRUCTURE LUYANDALONDWE YABANATHI MMELENI JV ELIHLA CIVILS (PTY) LTD TRIPLE TWO TRADING ENTERPRISE DLAMINDLOVU CONSULTING ENGINEERING LUSABA CIVILS AND PLANT HIRE BUKASIVE TRADING SHAYSHE ENTERPRISE GUBHUZA GENERAL TRADING (PTY)LTD MJOJOSTAN TRADING AND PROJECTS HIA INTERNATIONAL SECURITY (PTY) LTD MANATTY TRADING MATHABIZO TRADING (PTY) LTD LASER TRADING AND PROJECTS NTWENHLE BUSINESS VENTURE (PTY) LTD L42 SOLUTION (PTY) LTD NOXOLO AND MALI TRADING 14 CC GILBERT AND I PROJECTS DDD BUILDERS GROUP KAMAWEWE DEVELOPMENT CONSULTATIONS PTY LTD VMT CIVILS SIHLASIAHLUMA CONSTRUCTION JINA CONSTRUCTION URBAN AND RURAL CONSTRUCTION KHANISIWE TRADING CC MATHIYANE CONSTRUCTION CC SIDLEKHAYA TRADING ENTERPRISE CC ISKHONYANE CIVILS (PTY) LTD SIYAMTHANDA SIMTHANDILE (PTY) LTD RIVER QUEEN TRADING 249 CC KWAMVELIHLA TRADING PTY LTD ROBERT BUTHANANI PROJECTS FAITH ECO PROJECTS MUSAS SON TRADING ENTERPRISE MAJIKI CONSTRUCTION VUKAYIBAMBE HLOMUKA SUPPLIERS AND TRADING THOKOMELA ENGINEERING (PTY) LTD GREEN UNIQUE MAKHUBU CIVILS CC XOLLY BUSINESS ENTERPRISE CC NONTMISO PROJECTS ASIZIQALELE CONTRACTORS CC SURE BOSS TRADING AND PROJECTS ISOYI HOLDINGS ICHWEBA ENGINEERING AND PROJECTS MAGOLWANE PROJECTS AND CONSTRUCTION MADUDLA CONTRACTORS LEMJO TRADING CC PHUMELIHLA GROUP (PTY) LTD INTUNGWA ELIHLA ENTERPRISE EZINHLA SUPPLIES AND CONTRACTORS ZABEST PROPERTIES OFF LIMITS PROJECTS ECOMATES MS MANS (PTY) LTD TSW CONSTRUCTION MPHIRATI TRADING SIYAKHONA HOLDINGS MSUSANABA ENTERPRISE ENTERPRISE EMPILWENI TRADING (PTY) LTD DANGAZELA TRADING CASTLE EVEREST INDUSTRIES SILULEME TRADING ENTERPRISE NIZONOTHA TRADING ENTERPRISE MBOGZ CIVILS MLANDOMUDE PTY LTD AMANDELU PROJECTS APHELELE CATERING AND PROJECTS MENZIWE DEVELOPMENT PROJECTS SPHE NOXOLO TRADING AND PROJECTS GOLDEN MILLENIUM TRADING SINOTHILE ENTERPRISE AMAGWALA TRADING MAGUBANE PLANT AND CONTRACTORS MHLANTI TRADING AND PROJECTS NOTHA AFRICA CIVILS PTY LTD SOARING CONSTRUCTION ENGINEERS PTY LTD BPZ CONTRACTORS AND TRADING MULTI SOLUTION TRADING (PTY) LTD HARILA COMMERCIAL PROJECTS MELA OKUHLA TRADING ENTERPRISE CC MMAMALATI TRADING AND PROJECT MDIMA CIVILS (PTY) LTD CIVILUX PTY LTD SERWALE CONSTRUCTION LIJA HOLDINGS PTY LTD ZONDE TRADING CC BETHU PROJECTS MSHANA CIVILS				
		2023/11/16	2026/11/16	N/A	N/A

	AMATAWUTAWU GENERAL TRADING					
	TOMSWORKSHOP AND OTHER PROJECT					
	SAMUKELINTOKOZO CONTRACTORS					
	BUMBELIHE HOLDINGS					
	LAKHIMU INVESTMENTS (PTY) LTD					
	EMATSHALINI HOLDINGS (PTY) LTD					
	SHESHILE CONSTRUCTION AND SERVICES					
	AVELAMASWAZI (PTY) LTD					
	ZEN APEX HOLDINGS					
	JUMP IN RESPONSE TRADING AND PROJECTS					
	JABELU PLANT AND LOGISTICS					
	TRIPLE M INVESTMENTS (PTY) LTD					
	DEL STARS (PTY) LTD					
	NEAK (PTY) LTD					
	SANDISWAMI PROJECTS (PTY) LTD					
	SERVIGYN 12CC					
	BAYENI TRAINING AND DEVELOPMENT					
	MALAIKA CONSTRUCTION PTY LTD					
	TAP-TAP TRADING					
	BLACK TRANSPORT AND LOGISTICS JV ELEGANT PRECIOUS					
	MKF TRADING AND PROJECTS					
	SANEH'S CONTRACTING AND TRADING					
	VUMOKUHLE TRADING ENTERPRISE					
	NDLUMBI TRADING					
	JAMBO HOLDINGS					
	KWENZEMANJE TRADING 128 CC					
	MASTECH GENERAL TRADING CC					
	MAKHELENI CONSTRUCTION CC					
	MBOMVU DYNAMICS PTY LTD					
	SIHLELILE TRADING					
	VEZOKUNGCONO TRADING CC					
	NGCEBO CONSULTING					
	NNLK BUSINESS ENTERPRISE					
	NICKELODIA TRADING (LTD) LTD					
	VICO 200 (PTY) LTD					
	OURKINGDOM ENGINEERING & PROJECTS					
	ISIQALOH PROJECTS					
	XB CONSTRUCTION CC					
	NOTHANDO PROJECTS PTY LTD					
	SPURROW INSIZA ENGINEERING JV SOSK CIVIL AND BUILDING CON					
	THASISELA TRADING ENTERPRISE					
	STRIVING TO SATISFY					
	CHRISYD CONSTRUCTION					
	PR VHUTALI PROJECT MANAGEMENT					
	KOMAKOH CONSTRUCTION					
	ZANOTHA PROJECTS (PTY) LTD					
	GEDA DEVELOPMENT (PTY) LTD					
	LUMAKANYE ENTERPRISE AND PROJECTS					
	T MABASO PROJECTS (PTY) LTD					
	MONZAMNYAMA CONSTRUCTION					
	NBB NGEMA CONSTRUCTION AND SERVICES					
	SIKHUMBULAKWENZA TRADING ENTERPRISE CC					
	SIBONIMBALI GROUP (PTY) LTD					
	SIMPHAJABULE TRADING CC					
	SHIKANI TRADING CC					
	NGWEKAZI BUSINESS ENTERPRISE					
	ZALUSELE CONSTRUCTION AND PROJECTS					
	SIPHON GLAD CONSTRUCTION AND GENERAL					
	ZAMA ZAMA ENGINEERING MANUFACTURES					
	POLYARDS (PTY) LTD					
	KHANS CONCRETE					
	ASIBONGE ENGINEERS					
	GREMONII CONTRACTORS					
	W BLACKMINE (PTY) LTD					
	MADHEWA TRADING PTY LTD					
	SMB GROUP PTY LTD					
	NND ENGINEERING SERVICES					
	KHALAFU (PTY) LTD					
	M-CHARLIE TRADING ENTERPRISE CC					
	ILIZWI TRADING					
	NANGU INVESTMENTS					
	INABIZ (PTY) LTD					
	IMBUMBA PLANT HIRE (PTY) LTD					
	KMN ENGINEERING					
	KHULANIMATHENJWA TRADING PTY LTD					
	SANOQWABE CONSULTANTS					
	LWAPHIWE HOLDINGS					
	MASHUDJULA CIVILS PTY LTD					
	SENZELWE TRADING 12 CC					
	THE CURVE BEHIND TRADING 289 CC					
	THANDOLWESIPHO TRADING					
	NTUNISA GENERAL TRADING (PTY) LTD					
	TSWAQKELO (PTY) LTD					
	IQHAWWE ELIHLI TRADING					
	CONSTRUCTION OF FIRE STATION OFFICES	WITSHA TRADING (main contractor)			YES	YES
		THUMAMINA (cession)				
		VANGISA (turnkey)				
		KHANS CONCRETE (cession)				
		ANDERSON VOGT CONSULTING (consultant)				
	APPOINTMENT OF SERVICE PROVIDERS TO FORM A PANEL OF CONTRACTORS WITH THE GRADING DESIGNATION OF 2CE OR HIGHER TO ASSIST WITH THE IMPLEMENTATION OF GRANT FUNDED PROJECTS FOR THE PERIOD OF THREE YEARS.	INGQONDO BUSINESS ENTERPRISE CC	2015/11/11	2018/11/11	YES	YES
	PROPOSAL FOR DESIGN, CONSTRUCTION AND PROJECT MANAGEMENT FOR THE IMPLEMENTATION OF SHEEP AND WOOL PROJECT WITHIN THE NQUTHU LOCAL MUNICIPALITY	RIVER QUEEN TRADING	2017/07/01	2020/07/01	YES	YES
	INCUBATOR PHASE 2 UNIT 3 AND 4	TAP TAP TRADING & PROJECTS				
	CONSTRUCTION OF EZINKONDLWANENI HALL	DLV ENGINEERS (consultant)			YES	YES
		ROOFING AND GENERAL (cession)				
	VUMANKALA / EMADWALENI ELECTRIFICATION	THOKOMELA TRADING (PTY) LTD	2022/06/20	2025/06/20	YES	YES
	NQUTHU ELECTRIFICATION	IZINGODLA ENGINEERING	2023/04/29	2026/04/29	YES	YES
	NTANYANDLOVU CRECHE	GASELA PLANT HIRE	2022/06/20	2025/06/20	YES	YES
		KHUSI PROJECTS				
	ELIHLIKHAYA CRECHE	AMATAWUTAWU GENERAL TRADING	2022/06/20	2025/06/20	YES	YES
		DLAMINDLOVU TRADING				
	ZWELISHA CRECHE	SIMPHULWAZI ENGINEERS	2022/06/20	2025/06/20	YES	YES
		BAPHI INVESTMENTS				
	NQUTHU TAXI RANK	OURKINGDOM ENGINEERING	2022/06/20	2025/06/20	YES	YES
		KANAWEWE DEVELOPMENT CONSULTANTS				
	CONSTRUCTION OF MBEWUNYE COMMUNITY HALL	MKF TRADING	2022/06/20	2025/06/20	YES	YES
		BM PROJECTS				
		SIMAKADE HOLDINGS				
	CONSTRUCTION OF NTANYANDLOVU COMMUNITY HALL	KWAMVELIHLI TRADING	2022/06/20	2025/06/20	YES	YES
		BM PROJECTS				
	CONSTRUCTION OF NHLOPHENI HALL	SIMPHULWAZI ENGINEERS	2022/06/20	2025/06/20	YES	YES
		SIYAKHONA HOLDINGS				
	CONSTRUCTION OF KLWANA COMMUNITY HALL	QUANTUM LEAP INVESTMENTS	2022/06/20	2025/06/20	YES	YES
		DLAMINDLOVU TRADING				
	CONSTRUCTION OF MAGONGOLOZA COMMUNITY HALL	MAJIKI CONSTRUCTION AND PLANT HIRE	2022/06/20	2025/06/20	YES	YES
		IGATSHA CONSULTING				
	CONSTRUCTION OF INKOSI ELPHIAS MOLEFE COMMUNITY HALL	SILULEME TRADING	2025/06/20	2025/06/20	YES	YES
		MINATHI CONSULTING				
		EYAMALINDA				
	CONSTRUCTION OF MPHONDI COMMUNITY HALL	NEAK (PTY) LTD	2022/06/20	2025/06/20	YES	YES
		KHUSI PROJECTS				
	CONSTRUCTION OF NYAKAZA COMMUNITY HALL	VUKAYIBAMBE DEVELOPMENT	2023/04/29	2026/04/29	YES	YES
		MVULO CONSULTING				
	CONSTRUCTION OF NDATSHANA COMMUNITY HALL	ISKHONYANE CIVILS	2023/04/29	2026/04/29	YES	YES
		MZOLO CONSULTING				
	CONSTRUCTION OF BHEKUKHANYA CRECHE	MATHAWULA TRADING	2023/04/29	2026/04/29	YES	YES
		GREFS HOLDINGS				
	CONSTRUCTION OF NCOME COMMUNITY HALL	MAGEBA PROJECTS JV PR VHUTALI	2023/04/29	2026/04/29	YES	YES
		MZANSI AFRICA CIVILS				
	CONSTRUCTION OF NHLABAMKHOSI COMMUNITY HALL	MSUSANDBA TRADING ENTERPRISE	2023/04/29	2026/04/29	YES	YES
	TURNKEY PROJECT - SMALL TOWN REHABILITATION PROGRAM PROJECT: INSTALLATION OF NQUTHU SOLAR STREET LIGHTS AND HIGH MASTS	REFLECTIVE THINKING				
		THOKOMELA TRADING (PTY) LTD	2022/06/20	2025/06/20	YES	YES
	MALANGA INFILLS	AFRILELECTRICAL CONSULTING ENGINEERS	2023/04/29	2026/04/29	YES	YES
	CONSTRUCTION OF MALANGA ROAD	ABAZINGELI CIVILS	2023/04/29	2026/04/29	YES	YES
	LEASE OF MULTI -FUNCTIONAL PRINTING SERVICES FOR PERIOD OF 36 MONTHS	LEASE OF MULTI -FUNCTIONAL PRINTING SERVICES FOR PERIOD OF	2023/12/18	2026/12/18	YES	YES
		YANDIMVELO CREATIONS (PTY) LTD				
		MPUMESH (PTY) LTD				
		IDWALADWALA TRADING				
		SIKHIPHA IKHONO TRADING (PTY) LTD				
		YAZINR TRADING ENTERPRISE				
		CUWANA TRADING				
		EKWANDENI (PTY) LTD				
		MO MTWANA TRADING				
		NOYANDA EVENTS				
		ENDLELENI HOLDINGS CC				
		SIDLEKHAYA TRADING CC				
		KWAZI AND KHULI PLANT HIRE				
		MAPHITHUMA CONSTRUCTION				

CONTRACTOR DEVELOPMENT FOR EMERGING CONTRACTORS FOR NQUTHU MUNICIPALITY	CAPSTAN TRADING 898	2023/11/16	2026/11/16	NO	NO
	LOLUNTU TRADING (PTY) LTD				
	MONZAMNYAMA CONSTRUCTION CC				
	EZABAWELI TRADING				
	INKWAZI INDUSTRIAL SERVICES				
	SANDYSPLASH TRADING (PTY) LTD				
	BONGA TRADING (PTY) LTD				
	EIX PHAPHAMA TRADING (PTY) LTD				
	QODENI TRADING (PTY) LTD				
	ZIME-DU TRADING				
	QATHUZILE TRADING				
	IGAZI LEMVANA CO-OPERATIVE LIMITED				
	THEMBALINE TRADING				
	MIMI WORKX				
	LWANDES TRADING PTY LTD				
	MTHOTHOVANE TRADING				
	NANA E PROJECTS				
	SUKUMILE INVESTMENT PTY LTD				
	REBS AND LUNGI TRADING				
	ENZAKAHLE TRADING AND PROJECTS				
	SECTOR6 PTY LTD				
	MGEDWANA TRADING ENTERPRISE				
	ZMS CONSTRUCCION CC				
	MANDISOKUHLE TRADING PTY LTD				
SGUQUDEKE TRADING					
EKANQOBIZITHA CONTRACTOR CC					
SNIKE CONSTRUCTION AND GENERAL					
MAPLANI DEVELOPMENT & PROJECTS					
SIMEMBA ENTERPRISE					
MXESHYLWA					
NS NTANZI ATTORNEYS INC.	2024/01/08	2027/01/08	NO	NO	
BM THUSINI INC.					
LT MNGOMEZULU ATTORNEYS					
CS ZONDI AND ASSOCIATED INC					
MXOLISI NDWANDWE ATTORNEYS					
ZUMA AND PARTNERS INCORPORATED					
MMMG ATTORNEYS					
MAMATELA ATTORNEYS					
AMITH LUCKAN AND COMPANY					
RAFIQ KHAN AND CO.					
PROVISION OF PAUPER BURIAL COFFINS FOR A PERIOD OF 36 MONTHS	SASALETHU FUNERAL SERVICES	2024/03/25	2027/03/25	NO	NO
APPOINTMENT OF SERVICE PROVIDER FOR CLINICAL PSYCHOLOGY FOR A PERIOD OF 12 MONTHS	OPULENCE GROUP (PTY) LTD	2024/03/25	2027/03/27	NO	NO
APPOINTMENT OF SERVICE PROVIDER TO CONDUCT QUALIFICATION VERIFICATION FOR A PERIOD OF 12 MONTHS	KTO DIGITAL (PTY) LTD	2024/03/25	2027/03/25	NO	NO
MEDICAL CONSULTATION AND TESTING ON MUNICIPAL OFFICIALS FOR A PERIOD OF 36 MONTHS	UNJANI CLINIC NQUTHU	2024/03/25	2027/03/25	NO	NO

LIST OF ACTIVE CONTRACTS - TRANSVERSAL

Description of Contract	Service Provider	Appointment Date	Expiry Date	Performance Assessed	Latest Quarter Assessed
N/A					

LIST OF EXPIRED CONTRACTS (EXTENDED THROUGH COUNCIL)

Description of Contract	Service Provider	Date extended	Expiry Date	Applicable Legislation	Council Resolution Number
EMS HOSTED/ EMS SUPPORT/SEBTA CONNECT/ WEBSITE HOSTING	SEBATA MUNICIPAL SOLUTIONS/ INZALO	2024/02/09	2023/07/30	Section 116 of MFMA	
SUPPLY, INSTALL AND CONFIGURE PBX SYSTEM FOR 60 MONTHS	MOBILE TELEPHONE NETWORKS T/A MTN SA	2023/11/30	2023/10/30	Section 116 of MFMA	
PROVISION OF CASH IN TRANSIT FOR NQUTHU MUNICIPALITY FOR A PERIOD OF 36 MONTHS	ABSA BANK LIMITED	2022/05/17	2022/05/29	Section 116 of MFMA	
PROVIDE SERVICES ON LICENSE SUPPORT AND MAINTENANCE FOR 36 MONTHS	NEO SOLUTIONS (PTY) LTD	2023/11/30	2023/11/16	Section 116 of MFMA	
MAINTENANCE ANIMAL POUND FOR THE PERIOD OF 36 MONTHS	COW CATCHERS CC	2023/11/30	2023/11/16	Section 116 of MFMA	
PROPOSAL FOR DESIGN, CONSTRUCTION AND PROJECT MANAGEMENT FOR THE IMPLEMENTATION OF SHEEP AND WOOL PROJECT WITHIN THE NQUTHU LOCAL MUNICIPALITY	INGQONDO BUSINESS ENTERPRISE CC	2023/10/26	2018/11/11	Section 116 of MFMA	
NQUTHU INCUBATOR CAR WASH	RIVER QUEEN TRADING	2023/10/26	2020/07/01	Section 116 of MFMA	
COMPLETION OF NQUTHU INCUBATOR CAR PAVEMENT AND WORKSHOP	RIVER QUEEN TRADING	2023/10/26	2020/07/01	Section 116 of MFMA	
OPERATION OF BUY BACK CENTRE	LONDOLOZA SOLUTIONS	2023/10/26	2023/10/30	Section 116 of MFMA	

LIST OF EXPIRED CONTRACTS (NOT YET EXTENDED OR RENEWED)

Description of Contract	Service Provider	Appointment Date	Expiry Date	Reason / comments	Status of Renewal Action
PROVISION OF TRAVEL AGENT SERVICES FOR THE PERIOD OF 36 MONTHS	ADVENTURE TRAVEL	2020/11/26	2023/11/26	The service is procured through quotations until SCM process is finalised	The tender is in evaluation process
OPERATION OF BUY BACK CENTRE	ZAMASWAZI WASTE REMOVAL	2018/11/01	2023/10/30	The service is no longer needed from the service provider	Londoloza is on site
SUPPLY AND DELIVERY OF BATTERIES AND FITMENT OF TYRES	NISUCRAFT (PTY) LTD	2020/11/23	2023/11/23	The service is no longer needed from the service provider	Service is no longer needed
SUPPLY AND DELIVERY OF CLEANING MATERIAL FOR A PERIOD OF 36 MONTHS	MNUMZANE GROUP CC	2020/11/26	2023/11/26	The service is no longer needed from the service provider	Service is no longer needed
SUPPLY AND DELIVERY OF NEWSLETTER, CALENDARS & DIARIES	BRAND PARTNERS (PTY) LTD	2020/12/04	2023/12/04	The service is no longer needed from the service provider	Service is no longer needed

LIST OF CONTRACTS EXPIRING WITHIN 6 MONTHS

Description of Contract	Service Provider	Appointment Date	Expiry Date	Status of Renewal Action	Performance Assessed	Latest Quarter Assessed
PROVISION OF ASSET MANAGEMENT SYSTEM AND SUPPORT FOR THE PERIOD OF 36 MONTHS	SDM ASSET MANAGEMENT AND CONSULTING	2021/06/03	2024/06/03	BEC	YES	YES
PROVISION OF HR AND PAYROLL SYSTEM FOR A PERIOD OF 36 MONTHS	CCG SYSTEMS (PTY) LTD	2021/06/29	2024/06/29	Advert	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	NKOSINGIPHE INKAZIMULO TRADING AND PROJECTS	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	CCG SYSTEMS (PTY) LTD	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	NKA MANAGEMENT SERVICES	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	UMNTHO BUSINESS CONSULTANTS	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	DUCHARNE ASSET MANAGEMENT AND ACCOUNTING (PTY) LTD	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	SHUMBA INCORPORATED	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	YES
RE-ADVERT PROVISION OF UNCAPPED INTERNET SERVICES FOR A PERIOD OF 36 MONTHS	EMALANGENI TECHNOLOGIES (PTY) LTD	2021/06/29	2024/06/29	BEC	YES	YES
SUPPLY AND DELIVERY OF UNIFORM FOR MUNICIPAL STAFF FOR 36 MONTHS	IDWALADWALA TRADING S AND M KUHLE TRADING AND PROJECTS	2021/07/19	2024/07/19	Awaiting Requisition from End User Department	YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	TSHAMISO TRADING 25 CC	2021/07/19	2024/07/19	BEC	YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	EUDEMOMIA ELECTRICAL PROJECTS	2021/07/19	2024/07/19	BEC	YES	YES
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	ESINOVAYO PROJECTS TRADING ENTERPRISE PTY LTD	2021/07/19	2024/07/19	BEC	YES	YES
PROVISION OF EXTERNAL DOCUMENTS FOR A PERIOD OF 36 MONTHS	THE DOCUMENT WAREHOUSE PTY LTD	2021/07/19	2024/07/19	Awaiting Requisition from End User Department	YES	YES

ANNEXURE B

Municipality: NQUTHU LOCAL MUNICIPALITY
 Register for Irregular Expenditure
 Period Ended: APRIL 2024

DATE IDENTIFIED	DATE REPORTED	DESCRIPTION	REASON FOR IRREGULAR EXPENDITURE	DATE PAYMENT MADE	Payment no./EFT no/ Cheque No.	SUPPLIER NAME	Amount Paid (inclusive of VAT)	
							OPERATIONAL	CAPITAL
01/07/2023	Not yet reported	CONSTRUCTION OF NDATSHANA HALL	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	12/04/2024	63181	ISIKHONYANE		R 535 799,81
01/07/2023	Not yet reported	CONSTRUCTION OF NHLABAMKHOSI	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	12/04/2024	63182	MSUSANDABA		R 599 469,24
01/07/2023	Not yet reported	CONSTRUCTION OF MPHONDI	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63235	NEAK		R 593 122,13
01/07/2023	Not yet reported	CONSTRUCTION OF NQUTHU TAXI RANK	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24			KAMAWEWE		R 547 748,68
01/07/2023	Not yet reported	CONSTRUCTION OF ELIHLIKHAYA	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63233	AMATAWUTAWU		R 599 949,83
01/07/2023	Not yet reported	CONSTRUCTION OF GASELA	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63245	GASELA		R 62 062,58
01/07/2023	Not yet reported	CONSTRUCTION OF KLWANA	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63232	QUANTUM LEAP		R 599 299,26
01/07/2023	Not yet reported	CONSTRUCTION OF NDATSHANA HALL	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63238	ISIKHONYANE		R 725 589,61
01/07/2023	Not yet reported	CONSTRUCTION OF NHLABAMKHOSI	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63231	MSUSANDABA		R 589 655,60
01/07/2023	Not yet reported	CONSTRUCTION OF NHLOPHENI HALL	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63243	SIYAKHONA		R 330 718,73
01/07/2023	Not yet reported	CONSTRUCTION OF NCOME	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63246	PR HVUTALI		R 463 211,72
01/07/2023	Not yet reported	CONSTRUCTION OF BHEKUKUKHANYA CR	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63239	MATHAWULA		R 290 733,00
01/07/2023	Not yet reported	CONSTRUCTION OF NYAKAZA COMMUNIT	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24			VUKAYIBAMBE DEVELOPMENT		R 442 765,04
01/07/2023	Not yet reported	CONSTRUCTION OF ZWELISHA	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24	18/04/2024	63244	BAPHI		R 112 520,03
01/07/2023	Not yet reported	CONSTRUCTION OF INKOSI MOLEFE	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24			SILULEME		R 511 618,27
01/07/2023	Not yet reported	CONSTRUCTION OF NDATSHANA HALL	NON COMPLIANCE WITH CIDB REGULATIONS ,REGULATION 18.23 & 24			ISIKHONYANE CIVILS		R 613 447,56
							R0,00	R 7 617 711,09

ANNEXURE C

ANNEXURE C
 Register of Irregular Expenditure
 Period Ended: APRIL 2024

DATE COVERED	DATE REPORTED	BIDORDER NO	DESCRIPTION	Advert duration	Was the advert published on the website if y provide case number	CSD status	REASON FOR IRREGULAR EXPENDITURE	DATE INVOICE MADE	Payment ref no/ Cheque No.	SUPPLIER NAME	Amount Paid (Inclusion of VAT)
	Not yet reported		IME	07 DAYS	N/A	NON-TAX COMPLIANT	Contravened with SCM policy Regulation 17 (b.)	18/04/2024	82000	EX PHARMIA	R £ 200.00 £ 200.00