

NQUTHU MUNICIPALITY (KZN 242)



MONTHLY BUDGET STATEMENT FOR MONTH ENDING 31 MARCH 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 31 March 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 31 March 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 three marks the approval of the draft 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, which gives confidence that the final budget will be without a doubt funded, as I always put emphasis in ensuring proper budgeting that results in a funded budget position.

Public participation process resumed after draft budget tabling and the process is ongoing to engage public on municipal policies, municipal budget, published reports, service delivery issues and all other matters that by law are required to be relayed to public. Once the series of planned public participation sessions are finalized, the inputs and comments from all the relevant stakeholders will be incorporated to final budget and PMS for the next financial year. This year marks one of the unique financial years, with the election date in the month of May which is a crucial month for final budget approval. The municipality will ensure that all due processes are followed, and the budget is approved timeously.

Cllr I.L. Shabalala
Honourable Mayor

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 March 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 09 March 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 had a relatively low collection rate in the first six months of this year, however an increase has been experienced since January and YTD figure for property rates is R42 million, electricity revenue source (R18 million) is below the bulk expenditure (R27 million) giving a clear indication that electricity losses within the municipality is still a challenge. Employee related costs accurate expenditure will be 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.

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

Choose name from list - Table C4 Monthly Budget Statement (revenue and expenditure) - M09 March								
Description	Ref	Budget Year 2023/24						
		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity		35 801	432	18 415	27 177	(8 762)	-32%	35 801
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste management		1 410	-	1 142	1 058	84	8%	1 410
Sale of Goods and Rendering of Services		274	8	144	203	(59)	-23%	274
Agency services		-	-	-	-	-	-	-
Interest		35	-	45	35	10	28%	35
Interest earned from Receivables		555	(1)	458	469	(12)	-2%	555
Interest from Current and Non Current Assets		7 619	147	6 770	3 470	-	-	7 619
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		1 008	(33)	705	653	52	8%	1 008
Licence and permits		-	-	-	-	-	-	-
Operational Revenue		200	32	158	80	78	97%	200
Non-Exchange Revenue								
Property rates		51 009	-	42 240	42 739	(558)	-1%	51 009
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		2 622	79	1 036	2 057	(960)	-	2 622
Licence and permits		939	76	773	704	69	-	939
Transfers and subsidies - Operational		186 803	44 881	184 650	140 205	44 444	-	186 803
Interest		1 520	-	1 837	1 520	317	-	1 520
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		289 794	45 682	258 432	220 431	38 001	17%	289 794
Expenditure By Type								
Employee related costs		106 389	-	1 140	49 564	(48 424)	-98%	106 389
Remuneration of councillors		16 899	-	-	12 674	(12 674)	-100%	16 899
Bulk purchases - electricity		34 783	4 705	27 682	26 087	1 595	-	34 783
Inventory consumed		15 809	917	12 739	10 995	1 744	-	15 809
Debt impairment		-	-	-	-	-	-	-
Depreciation and amortisation		32 775	-	15 068	13 110	1 958	15%	32 775
Interest		0	-	-	-	-	-	0
Contracted services		35 611	4 148	26 251	25 448	803	3%	35 611
Transfers and subsidies		4 476	36	2 744	3 344	(600)	-18%	4 476
Irrecoverable debts written off		6 900	-	371	5 175	(4 804)	-	6 900
Operational costs		59 061	5 592	47 967	36 054	11 913	33%	59 061
Losses on Disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		312 703	15 399	133 961	182 451	129 752	-27%	312 703

1.4. IN-YEAR BUDGET STATEMENT TABLES

IN-YEAR BUDGET STATEMENT TABLES – TABLE C1

Choose name from list - Table C1 Monthly Budget Statement Summary - M09 March									
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	-	42 240	42 799	(558)	-1%	51 009
Service charges	23 572	36 142	37 212	492	19 557	28 235	(8 678)	-31%	37 212
Investment revenue	10 349	-	35	-	45	35	10	28%	35
Transfers and subsidies - Operational	10 349	2 379	7 619	147	6 770	3 470	3 300	95%	7 619
Other own revenue	174 084	191 449	193 921	45 042	189 820	145 892	43 928	30%	-
Total Revenue (excluding capital transfers and contributions)	254 997	282 002	289 794	45 682	258 432	220 431	38 001	17%	289 794
Employee costs	87 296	114 465	106 389	-	1 140	49 564	(48 424)		106 389
Remuneration of Councillors	13 462	16 899	16 899	-	-	12 674	(12 674)		16 899
Depreciation and amortisation	30 722	23 890	32 775	-	15 068	13 110	1 958		32 775
Interest	-	0	0	-	-	-	-		0
Inventory consumed and bulk purchases	32 839	47 634	50 592	5 622	40 421	37 082	3 339		50 592
Transfers and subsidies	4 453	3 719	4 476	36	2 744	3 344	(600)	-18%	4 476
Other expenditure	106 617	77 512	101 572	9 741	74 589	66 677	7 911	12%	101 572
Total Expenditure	275 389	284 119	312 703	15 399	133 961	182 451	(48 490)	-27%	312 703
Surplus/(Deficit)	(20 392)	(2 116)	(22 909)	30 283	124 471	37 980	86 491	228%	(22 909)
Transfers and subsidies - capital (monetary allocations)	41 026	46 675	78 412	-	35 102	56 771	##	-38%	78 412
Transfers and subsidies - capital (in-kind)	2 005	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	22 639	44 559	55 504	30 283	159 573	94 750	64 823	68%	55 504
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	22 639	44 559	55 504	30 283	159 573	94 750	64 823	68%	55 504
Capital expenditure & funds sources									
Capital expenditure	(47 841)	60 608	102 859	8 360	18 922	73 698	(54 776)	-74%	102 859
Capital transfers recognised	(6 537)	31 891	57 228	4 158	29 006	40 418	(11 412)	-28%	57 228
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(41 906)	28 716	46 350	4 419	(21 702)	33 999	(55 701)	-164%	46 350
Total sources of capital funds	(48 443)	60 608	103 579	8 578	7 304	74 416	(67 113)	-90%	103 579
Financial position									
Total current assets	150 840	208 877	207 091		266 073				207 091
Total non current assets	674 049	654 154	755 949		720 488				755 949
Total current liabilities	109 076	249 213	112 882		91 163				112 882
Total non current liabilities	875	2 779	3 363		875				3 363
Community wealth/Equity	734 929	881 916	846 775		894 502				846 775
Cash flows									
Net cash from (used) operating	(98 050)	8 771	57 772	51 719	228 527	59 358	(169 169)	-285%	57 772
Net cash from (used) investing	(66 207)	(69 319)	(96 285)	(9 616)	(14 382)	(40 798)	(26 416)	65%	(96 285)
Net cash from (used) financing	-	-	-	-	1 140	-	(1 140)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(33 762)	(104 084)	70 340	-	324 138	127 414	(196 725)	-154%	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	825	968	614	878	472	296	300	13 130	17 484
Creditors Age Analysis									
Total Creditors	4 873	496	-	5	27	30	154	4 864	10 448

The YTD actual revenue is R258 million compared to R190 million on the same reporting date in the previous year, which shows that the revenue streams of the municipality is growing. YTD budget comparison for revenue shows movement from original budget of R 282 million to R289 million adjusted budget.

Operating expenditure YTD is R133 million, the expenditure budget has been adjusted upwards to R312 million from R284 million, 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 budget due to DORA adjustment publication as well as COGTA grant approval has been moved upwards from R31 million to R57 million. MIG expenditure has depleted allocation as approved, and the additional grants published in March for MIG and INEP are yet to be approved for adjustment budget capturing.

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		257 980	274 390	280 169	45 028	263 210	212 809	50 400	24%	280 169
Executive and council		35 231	36 675	36 675	-	31 620	27 506	4 114	15%	36 675
Finance and administration		222 749	237 715	243 494	45 028	231 590	185 303	46 287	25%	243 494
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 191	6 071	6 344	161	4 938	4 791	147	3%	6 344
Community and social services		3 371	4 229	4 499	6	3 468	3 407	60	2%	4 499
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 820	1 842	1 845	155	1 471	1 384	87	6%	1 845
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 350	528	696	1	273	426	(153)	-36%	696
Planning and development		1 345	528	696	1	273	426	(153)	-36%	696
Road transport		2 005	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31 507	47 689	80 998	492	25 113	59 176	(34 062)	-58%	80 998
Energy sources		29 960	46 235	79 388	492	23 628	57 918	(34 290)	-59%	79 388
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 547	1 454	1 610	-	1 485	1 257	228	18%	1 610
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	298 028	328 677	368 207	45 682	293 534	277 201	16 333	6%	368 207
Expenditure - Functional										
<i>Governance and administration</i>		147 724	147 823	162 312	3 745	53 892	93 650	(39 758)	-42%	162 312
Executive and council		36 895	35 919	36 577	774	6 000	24 552	(18 552)	-76%	36 577
Finance and administration		106 660	108 875	121 112	2 927	45 195	65 723	(20 529)	-31%	121 112
Internal audit		4 169	3 030	4 623	44	2 697	3 374	(677)	-20%	4 623
<i>Community and public safety</i>		34 361	36 420	36 638	678	9 431	20 596	(11 165)	-54%	36 638
Community and social services		19 663	18 109	18 535	536	6 639	12 116	(5 477)	-45%	18 535
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 698	18 311	18 102	142	2 792	8 480	(5 688)	-67%	18 102
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 739	40 891	55 419	5 651	40 691	31 164	9 526	31%	55 419
Planning and development		11 558	24 136	21 945	1 456	13 113	13 376	(263)	-2%	21 945
Road transport		22 181	16 755	33 473	4 195	27 577	17 788	9 789	55%	33 473
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		59 566	58 984	58 335	5 326	29 948	37 042	(7 094)	-19%	58 335
Energy sources		45 123	45 414	44 435	5 326	29 594	31 206	(1 613)	-5%	44 435
Water management		-	-	-	-	-	-	-	-	-
Waste water management		2 190	1 937	1 852	-	100	806	(705)	-88%	1 852
Waste management		12 253	11 633	12 048	-	254	5 030	(4 776)	-95%	12 048
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	275 389	284 119	312 703	15 399	133 961	182 451	(48 490)	-27%	312 703
Surplus/ (Deficit) for the year		22 639	44 559	55 504	30 283	159 573	94 750	64 823	68%	55 504

Table C3: Monthly Budget Statement_ Financial Performance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
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										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	35 231	36 675	36 675	-	31 620	27 506	4 114	15,0%	36 675
Vote 2 - Planning and Economic Development		1 345	528	696	1	273	426	(153)	-35,9%	696
Vote 3 - Budget and Treasury		222 548	237 835	243 591	44 994	231 402	185 303	46 100	24,9%	243 591
Vote 4 - Corporate and Community Service		5 343	5 931	6 227	193	5 100	4 776	324	6,8%	6 227
Vote 5 - Technical Services		33 561	47 709	81 017	494	25 139	59 190	(34 052)	-57,5%	81 017
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	368 207	45 682	293 534	277 201	16 333	5,9%	368 207
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	27 607	19 382	21 429	731	7 720	13 831	(6 111)	-44,2%	21 429
Vote 2 - Planning and Economic Development		11 558	24 107	21 917	1 456	13 113	13 365	(251)	-1,9%	21 917
Vote 3 - Budget and Treasury		55 055	61 069	67 582	508	23 444	33 725	(10 281)	-30,5%	67 582
Vote 4 - Corporate and Community Service		75 236	78 761	84 911	3 071	30 577	49 972	(19 395)	-38,8%	84 911
Vote 5 - Technical Services		84 528	82 881	98 717	9 545	57 964	57 975	(11)	0,0%	98 717
Vote 6 - Council And General		15 159	17 918	18 147	87	1 033	13 584	(12 551)	-92,4%	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	15 398	133 852	182 451	(48 599)	-26,6%	312 703
Surplus/ (Deficit) for the year	2	28 886	44 559	55 504	30 284	159 682	94 750	64 932	68,5%	55 504

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) - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD varian	YTD varian %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 456	34 732	35 801	492	18 415	27 177	(8 762)	-32%	35 801
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 115	1 410	1 410	-	1 142	1 058	84	8%	1 410
Sale of Goods and Rendering of Services		185	246	274	8	144	203	(59)	-29%	274
Agency services		-	-	-	-	-	-	-	-	-
Interest		66	-	35	-	45	35	10	28%	35
Interest earned from Receivables		534	377	555	(1)	458	469	(12)	-2%	555
Interest from Current and Non Current Assets		10 349	2 379	7 619	147	6 770	3 470	-	-	7 619
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		792	885	1 008	(33)	705	653	52	8%	1 008
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		321	190	200	32	158	80	78	97%	200
Non-Exchange Revenue										
Property rates		36 645	52 033	51 009	-	42 240	42 799	(558)	-1%	51 009
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		894	2 277	2 622	79	1 096	2 057	(960)	-	2 622
Licence and permits		957	931	939	76	773	704	69	-	939
Transfers and subsidies - Operational		177 394	186 543	186 803	44 881	184 650	140 205	44 444	-	186 803
Interest		1 886	-	1 520	-	1 837	1 520	317	-	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	45 682	258 432	220 431	####	17%	289 794
Expenditure By Type										
Employee related costs		87 296	114 465	106 389	-	1 140	49 564	#####	-98%	106 389
Remuneration of councillors		13 462	16 899	16 899	-	-	12 674	(12 674)	-100%	16 899
Bulk purchases - electricity		31 384	34 783	34 783	4 705	27 682	26 087	1 595	-	34 783
Inventory consumed		1 456	12 851	15 809	917	12 739	10 995	1 744	-	15 809
Debt impairment		(4 871)	-	-	-	-	-	-	-	-
Depreciation and amortisation		30 722	23 890	32 775	-	15 068	13 110	1 958	15%	32 775
Interest		-	0	0	-	-	-	-	-	0
Contracted services		55 184	32 464	35 611	4 148	26 251	25 448	803	3%	35 611
Transfers and subsidies		4 453	3 719	4 476	36	2 744	3 344	(600)	-18%	4 476
Irrecoverable debts written off		152	6 900	6 900	-	371	5 175	(4 804)	-	6 900
Operational costs		54 802	38 148	59 061	5 592	47 967	36 054	11 913	33%	59 061
Losses on Disposal of Assets		1 350	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		275 389	284 119	312 703	15 399	133 961	182 451	#####	-27%	312 703
Surplus(Deficit)										
Transfers and subsidies - capital (monetary)		41 026	46 675	78 412	-	35 102	56 771	(21 668)	0	78 412
Transfers and subsidies - capital (in-kind)		2 005	-	-	-	-	-	-	(0)	-
Surplus(Deficit) after capital transfers & Income Tax		22 639	44 559	55 504	30 283	159 573	94 750			55 504
Surplus(Deficit) after income tax		22 639	44 559	55 504	30 283	159 573	94 750			55 504
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
municipality		22 639	44 559	55 504	30 283	159 573	94 750			55 504
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus(Deficit) for the year		22 639	44 559	55 504	30 283	159 573	94 750			55 504

TABLE C4: REVENUE BY SOURCE

Property rates

Property rates YTD Actual stands at R 42 million compared to R 32 million on the same reporting date in the previous year, significant increase in property rates revenue is noted, which is due to implementation of the new GV Roll. Original budget has been moved downwards by R1 million during adjustment budget period. 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 R18million indicating an increase from R13 million 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 R6.7 million compared to R1.2 million in the previous year shows a significant improvement on current and non-current assets investments. YTD budget stands at R3.4 million, the budget in this regard has been adjusted accordingly to R7.6 million from R2.3 million original budget.

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.

TABLE C4: EXPENDITURE BY TYPE

Employment related costs

The YTD Actual for employee relates costs reflects budget underspending, however the municipality is aware of journal file issue with payroll ledger update, the challenge is being attended to with the service providers, the timeline set to resolve the said problem will be the last day of the third quarter. 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 quarter 3, 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 has been calculated for the first six months of the financial year at R13 million, asset verification process is 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 R27.6 million compared to R18 for the same reporting date. 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) - M09 March										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varian	YTD varian %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Planning and Economic Development		1 715	-	310	-	1 583	310	1 273	411%	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	5 068	4 000	57 520	#####	-93%	82 319
Vote 6 - Council And General		-	-	608	-	608	560	48	8%	608
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 Capital Multi-year expenditure	4,7	(48 935)	55 060	83 237	5 068	6 191	58 390	####	-89%	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	3 292	12 731	15 308	(2 577)	-17%	19 622
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 Capital single-year expenditure	4	1 094	5 548	19 622	3 292	12 731	15 308	####	-17%	19 622
Total Capital Expenditure		(47 841)	60 608	102 859	8 360	18 922	73 698	####	-74%	102 859
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		684	-	608	-	608	560	48	8%	608
Executive and council		-	-	608	-	608	560	48	8%	608
Finance and administration		684	-	0	-	-	0	(0)	-100%	0
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		(26 406)	53 321	62 914	2 585	40 151	45 075	(4 923)	-11%	62 914
Community and social services		(26 640)	53 321	62 914	2 585	40 151	45 075	(4 923)	-11%	62 914
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		233	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		(30 960)	7 287	21 033	5 022	(35 629)	16 021	(51 650)	-322%	21 033
Planning and development		(32 818)	0	2 269	95	3 636	2 269	1 368	60%	2 269
Road transport		1 858	7 287	18 764	4 927	(39 265)	13 753	(53 018)	-386%	18 764
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 240	0	19 024	970	2 173	12 760	(10 587)	-83%	19 024
Energy sources		-	0	18 790	970	1 940	12 527	(10 587)	-85%	18 790
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		8 240	0	234	-	233	234	(0)	0%	234
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(48 443)	60 608	103 579	8 578	7 304	74 416	####	-90%	103 579
Funded by:										
National Government		(6 537)	31 891	29 630	1 007	22 915	22 010	905	4%	29 630
Provincial Government		-	-	27 598	3 151	6 091	18 408	(12 317)	-67%	27 598
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) [Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(6 537)	31 891	57 228	4 158	29 006	40 418	####	-28%	57 228
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(41 906)	28 716	46 350	4 419	(21 702)	33 999	(55 701)	-164%	46 350
Total Capital Funding		(48 443)	60 608	103 579	8 578	7 304	74 416	####	-90%	103 579

Total capital expenditure by function classification stands at 90%, however the grant expenditure register will reflect that MIG allocation has been exhausted already, the difference is caused by claims not approved on MISA. The table reflects that the technical department is the custodian of capital projects, with the original budget of R55 million increased to R82 million.

Table C6 – Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	184 408	108 649
Trade and other receivables from exchange transactions		7 909	9 051	8 228	7 317	8 228
Receivables from non-exchange transactions		2 185	31 527	25 945	42 450	25 945
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 528	2 087	1 528	1 523	1 528
VAT		30 256	209 576	62 633	30 208	62 633
Other current assets		108	(133)	108	168	108
Total current assets		150 840	208 877	207 091	266 073	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	679 024	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	720 488	755 949
TOTAL ASSETS		824 889	863 031	963 040	986 561	963 040
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		2 169	3 639	2 124	2 164	2 124
Trade and other payables from exchange transactions		65 589	49 140	64 497	15 748	64 497
Trade and other payables from non-exchange transactions		4 143	1 557	4 014	30 488	4 014
Provision		10 074	10 899	10 074	12 562	10 074
VAT		27 101	179 899	32 172	30 201	32 172
Other current liabilities		–	4 080	–	–	–
Total current liabilities		109 076	249 213	112 882	91 163	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	92 039	116 245
NET ASSETS	2	714 938	611 038	846 795	894 522	846 795
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		734 788	881 782	846 633	894 361	846 633
Reserves and funds		141	134	141	141	141
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	734 929	881 916	846 775	894 502	846 775

The table C6 reflects R894 million YTD actual accumulated surplus against R436 million in the same reporting period last year. Total assets (R986 million) exceed total liabilities (R92 million), resulting in net assets of R894 million.

Table C7 – Monthly Budget Statement – Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 364	39 839	39 839	866	26 690	29 879	(3 189)	-11%	39 839
Service charges		26 245	36 691	36 691	1 918	22 788	27 518	(4 730)	-17%	36 691
Other revenue		3 854	2 648	2 734	189	3 432	1 695	1 738	103%	2 734
Transfers and Subsidies - Operational		177 406	186 543	186 543	44 881	186 543	139 907	46 636	33%	186 543
Transfers and Subsidies - Capital		44 780	46 376	97 568	14 522	74 831	58 137	16 694	29%	97 568
Interest		613	4 280	6 530	0	2 340	3 142	(802)	-26%	6 530
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(367 312)	(307 606)	(312 133)	(10 658)	(88 097)	(200 919)	(112 822)	56%	(312 133)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(98 050)	8 771	57 772	51 719	228 527	59 358	(169 169)	-285%	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)	(9 616)	(14 382)	(40 798)	(26 416)	65%	(96 285)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(66 207)	(69 319)	(96 285)	(9 616)	(14 382)	(40 798)	(26 416)	65%	(96 285)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	1 140	-	1 140	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	1 140	-	(1 140)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(164 258)	(60 548)	(38 514)	42 103	215 285	18 560			(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		324 138	127 414			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 R228 million. Cash flow from investing activities is channelled to capital expenditure investment with a YTD figure of R14.3 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 31 March 2024

SUMMARY OF INVESTMENT REGISTER 2023/2024						
INSTITUTION	BALANCE	INVESTED IN CURRENT YEAR	INTEREST RECEIVED	WITHDRAWAL	BANK CHARGES	BALANCE
ABSA (0646)	R 18 381 815,73	R -	R 228 398,17	R 15 000 000,00	R -	R 3 610 213,90
ABSA (1394) HOUSING A/C	R 1 765 600,89	R -	R 91 007,73	R -	R -	R 1 856 608,62
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 382 376,56	R -	R -	R 6 028 885,42
ABSA (2765)	R 1 424 715,30	R -	R 87 538,54	R -	R -	R 1 512 253,84
ABSA (4328)	R 22 375,62	R -	R 1 147,63	R -	R 300,00	R 23 223,25
ABSA (5014)	R 281 892,07	R 21 400 000,00	R 244 610,21	R 21 400 000,00	R -	R 526 502,28
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 2 076,42	R -	R -	R 36 566,67
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 136 171,42	R 3 500 000,00	R -	R 1 691 936,62
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 643 605,00	R 10 000 000,00	R -	R 5 843 160,53
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 553 132,37	R -	R -	R 9 887 665,26
NEDBANK (3)	R 1 138,71	R -	R 70,16	R -	R -	R 1 208,87
STANDARD BANK 014	R 6 856,48	R -	R 304,91	R -	R -	R 7 161,39
STANDARD BANK 063	R 23 438 341,72	R -	R 1 391 298,85	R -	R -	R 24 829 640,57
TOTAL	R 108 425 669,48	R 81 917 896,48	R 7 738 770,04	R 86 831 059,47	R 300,00	R 95 565 785,26

The investment register on 31 March 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. 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 9 months (July to March) of the current financial year.

Table 1(b) withdrawal register for the month ending 31 March 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 R52 million, at the end of 31 March 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 31 March 24

PRIMARY ACCOUNT BANK RECON FOR THE MONTH ENDING 31 MARCH 2024	
PRIMARY ACCOUNT -4053562762	
Details	Amount
Cash book balance as at 31 March 2024	R52 508 021,73
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 31 March 2024	R52 508 021,73

2.2. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Nquthu municipality as at the end of quarter three 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 31 March 2024

<i>Staff Benefits in terms of Section 66 of the MFMA</i>		
Actual staff benefits and Councillors allowances for the period ending 31 March 2024		
Staff Benefits		
Item	Budget	Year to date actuals
Salaries & Wages	R78 349 863,00	R 50 531 596,48
Contributions to pension funds	R12 900 247,00	R 6 444 795,16
Contributions to medical aids	R2 742 197,00	R 2 338 104,96
Contributions to UIF	R597 625,00	R 408 936,41
Contributions to SDL	R957 098,00	R 592 444,80
Travel, motor car	R3 982 310,00	R 2 693 565,84
Salga	R40 576,00	R 27 992,62
Housing benefits and allowances	R109 200,00	R 75 715,11
Cellphone Allowance	R0,00	R 0,00
Overtime payments	R2 113 290,00	R 1 425 278,83
Bonuses	R6 005 879,00	R 3 777 660,03
Other leave & long service	R2 273 403,00	R 517 530,53
Allowances (Standby and Drivers Allowance)	R1 061 146,00	R 1 790 264,63
Totals	R 111 132 834,00	R 70 623 885,40
Councillors Allowances		
Item	Budget	Year to date actuals
Councillors Allowances	R14 606 745,00	R 9 762 407,32
Cellphone/Data Allowance	R1 591 117,00	R 902 140,00
Contributions to SDL	R24 298,00	R 97 733,23
Totals	R16 222 160,00	R 10 762 280,55

2.3. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Table 3: Grant register – for month ending March 2024

Summary of Grants received and expenditure						
Grant Type	Audited Balance as at	Dora/Prov Allocation for year	Received	Spent & transferred to income	Balance as at	Available funds/not committed
	1-Jul-2023		2023/24	2023/24	2023/24	2023/24
MIG	-	(39 222 000,00)	(39 222 000,00)	42 739 014,00	3 517 014,00	3 517 014,00
Massification Electrification	-	(21 608 500,00)	(21 608 500,00)	5 856 897,59	(15 751 602,41)	(15 751 602,41)
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)
Small Town rehabilitation		(10 000 000,00)	(10 000 000,00)	7 004 509,52	(2 995 490,48)	(2 995 490,48)
Library support	-	(1 964 000,00)	(1 964 000,00)	1 890 635,82	(73 364,18)	(73 364,18)
FMG	-	(1 850 000,00)	(1 850 000,00)	681 117,89	(1 168 882,11)	(1 168 882,11)
Library Modular	-	(1 430 000,00)	(1 430 000,00)	1 347 864,60	(82 135,40)	(82 135,40)
EPWP	-	(1 162 000,00)	(1 162 000,00)	1 162 000,00	-	-
Cybercadet	-	(508 000,00)	(508 000,00)	443 792,12	(64 207,88)	(64 207,88)
Library Volunteer	(259 941,24)	(108 000,00)	(108 000,00)	72 000,00	(295 941,24)	(295 941,24)
Sportfield Maintenance	(128 895,59)	-	-	101 775,00	(27 120,59)	(27 120,59)
Bornem Grant	-	-	-	-	-	-
TOTALS	(4 142 635,64)	(91 852 500,00)	(91 852 500,00)	70 718 752,65	(25 276 382,99)	(25 276 382,99)

The grant register includes the additional grants that were approved and published in the DoRA on 20 March 2024. The comments on spending are as follows:

- a) MIG grant expenditure has exhausted allocated funds and is overspent by R3.5 million. Additional grant funding for MIG was R5 million.
- b) Mass electrification has spent R5.8 million out of R21.6 million allocation, the remaining funds are R15.7 million.
- c) Electrification grant has spent 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 R7 million and R2.9 remains unspent.
- e) Library support grant has only R73 thousand remaining, R1.8 million has been spent.
- f) Financial Management grant (FMG) has R1.1 million remaining and has spent R681 thousand.
- g) Library Modular has spent R1.3 million, only R82 thousand remains.
- h) EPWP has spent all the allocation.
- i) Cybercadet grant has spent R443 thousand, the remaining balance is R64 thousand.
- j) Library Volunteer grant has only spent R72 thousand, the balance remaining is R295 thousand.
- k) Sportfield maintenance grant has not received new allocation, the balance was rolled over from the previous year amounting to R128 thousand, the remaining unspent amount is 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 March 2024

March 2024 Age Analysis								
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	(R10 371 932,38)	-R10 371 932,38	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
Adv-Pay Reverse	120,78	120,78	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
Clearance Fee	R8,03	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R8,03
Deposit: Electricity Metered	R 4 993,00	R0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 4 993,00
Deposit: Waste Disposal	R 2 000,00	R0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 2 000,00
Electricity Basic	R 553 093,43	R210 432,80	R 46 031,08	R 40 620,38	R 40 430,97	R 24 887,06	R 24 554,73	R 166 136,41
Electricity Metered	R5 115 200,78	R2 500 445,37	R 557 060,54	R 374 104,81	R 501 396,52	R 132 909,67	R 86 408,71	R 962 875,16
Market stalls	R1 085 364,09	R40 452,77	R 18 449,78	R 17 907,54	R 17 180,30	R 17 085,89	R 16 763,98	R 957 523,83
OFFICE RENTAL	R 151 719,27	R31 569,95	R 15 814,95	R 15 714,99	R 15 615,05	R 15 515,09	R 5 481,80	R 52 007,44
Plaza Market Stalls	R 241 864,90	R18 619,96	R 8 346,23	R 8 287,57	R 7 986,32	R 7 486,48	R 7 016,45	R 184 121,89
Property Rates	R80 462 684,11	R6 555 251,00	R3 007 518,44	R2 971 308,17	R2 858 856,01	R2 817 121,51	R2 767 371,64	R59 485 257,34
Rent (M001)	R 386 977,36	R45 885,90	R 20 261,30	R 9 361,30	R 9 311,30	R 9 261,30	R 9 211,30	R 283 684,96
Repay: Waste Disposal	R 25 252,57	R0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 25 252,57
Signs (M001)	R 4 426,95	R1 000,88	R 16,71	R 16,71	R 16,71	R 16,71	R 16,71	R 3 342,52
Stall rental	R 26 326,52	R719,83	R 131,22	R 131,22	R 131,22	R 131,22	R 131,22	R 24 950,59
Sundries (VAT)	R 11 248,74	R11 079,62	R 169,12	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00
Tampering Fee	R 298 964,46	R0,00	R 32 535,96	R 13 424,67	R 160 421,31	R 92 582,52	R 0,00	R 0,00
Traffic Fines	R3 270 000,00	R169 300,00	R 168 200,00	R 68 500,00	R 67 000,00	R 101 100,00	R 0,00	R2 695 900,00
Traffic Fines (M001)	R2 223 721,78	R0,00	R 0,00	R 450,00	R 0,00	R 0,00	R 90 000,00	R2 133 271,78
Waste Disposal	R6 616 586,66	R262 714,49	R 100 384,28	R 91 880,37	R 86 248,55	R 81 185,70	R 78 654,24	R5 915 519,03
Total	R90 108 621,05	(R 524 339,03)	R3 974 919,61	R3 611 707,73	R3 764 594,26	R3 299 283,15	R3 085 610,78	R72 896 844,55

Debt collection rates

Table 5: Cash collection per revenue source

Cash Collected for each Revenue Source via Billing (March 2024)				
	Cash collection	Ageing - March 2024	Collection rate per BT	Billed revenue - March 2024
Rates	R -597 128,80	R 80 462 684,11	-1%	R 5 061 477,13
Electricity	R -1 205 201,52	R 5 673 287,21	-21%	R 2 197 340,41
Refuse	R -96 102,89	R 6 643 839,23	-1%	R 178 296,29
Stalls Rental , Traffic fines & T	R -37 228,83	R 7 146 241,75	-1%	R 69 419,04
Other Rentals	R -	R 554 372,32	0%	R -
Advance payments	R -71 794,57	R -10 371 803,57	0%	R -
S - Unallocated Receipt Journa	R -			R -
TOTAL CASH RECEIVED (BILL	R -2 007 456,61	R 90 108 621,05		R 7 506 532,87
Total Ageing	R 90 108 621,05		February 2024 billing	R 7 185 259,51
Total debtors' payments	R 2 007 456,61		March 2024 payments	R 2 007 456,61
		2%		28%

Table 6: Revenue collection ratios

MARCH 2024 RATIOS		
(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100	31	Collection Rate
((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365	2969,96	Net Debtors Days
(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	4,47	Revenue Growth (%)

Cash collected on 31 March 2024 amounts to R 2 million resulting in 31% collection rate which 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 March 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 31 March 2024

CREDITORS REPORT FOR MARCH 2024			
TOP 10 CREDITOR'S PAYMENTS SUMMARY FOR THE MONTH OF MARCH 2024			
NO.	VENDOR NAME	DESCRIPTION	AMOUNT
1	MULTI SOLUTION TRADING	PLANT HIRE	R 2 020 745,50
	MULTI SOLUTION TRADING	PLANT HIRE	R 1 491 837,50
	MULTI SOLUTION TRADING	PLANT HIRE	R 1 822 060,00
	MULTI SOLUTION TRADING	PLANT HIRE	R 1 555 720,00
			R 6 890 363,00
2	ESKOM HOLDINGS 6033862343	FREE BASIC ELECTRICITY (FBE)	R 190 183,00
	ESKOM HOLDINGS 5140422473	JABAVU COMMUNITY HALL	R 4 776,15
	ESKOM HOLDINGS 5649601339	NONDWENI OFFICE	R 4 231,36
	ESKOM HOLDINGS 5687352660	NQUTHU COMMUNITY MULTI-PUPOSE HALL	R 7 344,97
	ESKOM HOLDINGS 5742571184	LUVISI COMMUNITY HALL	R 2 236,88
	ESKOM HOLDINGS 6126932137	POTSOANA LIBRARY	R 2 450,88
	ESKOM HOLDINGS 6642941367	LEKSAND RURAL COMMUNITY HALL	R 4 322,31
	ESKOM HOLDINGS 6916174790	TOWN BOARD LIBRARY NONDWENI	R 3 707,84
	ESKOM HOLDINGS 8505522436	MASOTSHENI HALL	R 17 419,52
	ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 524,83
	ESKOM HOLDINGS 8817457976	NONDWENI URBAN STREETLIGHT	R 6 286,53
	ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 1 394,72
	ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 7 806,81
	ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 059,53
	ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 2 783 482,47
3	ASIZIQALELE CONTRACTORS	PLANT HIRE	R 2 370 771,00
	ASIZIQALELE CONTRACTORS	PLANT HIRE	R 563 643,75
			R 2 934 414,75
4	DLV PROJECT MANAGERS AND ENGINEERS	SUPPLY AND INSTALL 315 KVA MINI SUBSTATION	R 688 758,00
			R 688 758,00
5	BRAND PARTNERS (PTY) LTD	DESIGN AND SUPPLY CALENDERS & DIARIES FOR 2024	R 628 471,21
			R 628 471,21
6	LONDOLOZA SOLUTIONS (PTY) LTD	PLANT HIRE	R 599 679,00
			R 599 679,00
7	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SLUM CLEARANCE OFFICERS DAY AND NIGHT SHIFT FEB 24	R 100 050,00
	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR FEB 24	R 372 657,39
			R 472 707,39
8	FEZILE SECURITY SERVICES	PROVISION OF VVIP AND VIP PROTECTION	R 113 850,00
	FEZILE SECURITY SERVICES	PROVISION OF GUARDING SERVICES TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR FEB 24	R 352 703,50
			R 466 553,50
9	NKOSINGIPHE INKAZIMULO TRADING AND PROJECTS	PREPARATION OF INTERIM AFS FOR DECEMBER 2023	R 432 024,24
			R 432 024,24
10	SIYEJABULA SECURITY SOLUTION	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR FEB 24	R 386 254,94
			R 386 254,94

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 - M09 March									
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	825	968	614	878	472	296	300	13 130	17 484
Creditors Age Analysis									
Total Creditors	4 873	496	-	5	27	30	154	4 864	10 448

Manual ageing of creditors is prepared using invoice date, for the month ending March 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 31 March 2024

OUTSTANDING CREDITORS FOR MARCH 2024 (30 days Ageing)		
UNPAID OPERATIONAL EXPENDITURE		R 3 070 799,51
AYANDA MBANGA	Public notice (2023/2024 Adjustment Budget)	R 3 762,66
UD TRUCKS	Replace cab cylinder and cab pump	R 13 122,48
TYRES 2 GO DUNDEE	Purchase 06 tyres of NTU 3439	R 20 639,97
MUWAZENI CONSTRUCTION & PROJECTS	Catering for 150 people on mayoral cup at the stadium	R 26 700,00
ESKOM (BULK) 8848733513	Bulk Electricity Purchases	R 2 627 412,40
GANEPHI TRADING CC	Supply and deliver 3 weeks chicks (Poverty Alleviation Program)	R 80 204,00
AMAGWAZELA TRADING ENTERPRISES	Repairs for TLB NTU 4439	R 298 958,00
UNPAID CAPITAL EXPENDITURE		R 1 884 611,24
AFRILECTRICAL CONSULTING ENGINEERS	Malanga Electrification Project for 50 households	R 1 884 611,24
TOTAL UNPAID CREDITORS		R 4 955 410,75

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 March.

a) Deviations

Table 9: Deviation register for the month ending 31 March 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	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MINIBUSES FOR ISIBAYA SAMADODA	CORPORATE SERVICES	R 53 500,00
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	R 53 500,00
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	R 49 000,00
28/08/2023	08/09/2023	HIRE OF MIIBUSES- DISABILITY FESTIVAL	S36(1)(a)(i)	SOLE SERVICE PROVIDER	NQUTHU PIONEER TAXI ASSOCIATION	HIRE OF MIIBUSES- DISABILITY FESTIVAL	CORPORATE SERVICES	R 53 500,00
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	R 50 500,00
2023/10/10	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	R 70 000,00
2023/10/10	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	R 298 000,00
24/10/2023	24/10/2023	PROMO FOR MASKADI FESTIVAL	S36(1)(a)(i)	SOLE SERVICE PROVIDER	SABC	PROMO FOR MASKADI FESTIVAL	EXECUTIVE & COUNCIL	R 158 182,00
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 PRACTICE	CORPORATE SERVICES	R 70 000,00
13/11/2023	15/11/2023	PROMO FOR MAYORAL EVENTS	S36(1)(a)(i)	SOLE SERVICE PROVIDER	SABC	PROMO	EXECUTIVE & COUNCIL	R 155 595,00
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	R 70 000,00
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	R 67 000,00
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	R 169 500,00

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 31 March 2024 reflects R962.64 emanating from Eskom, Telkom, Umzinyathi District Municipality, Licencing accounts.

Register for Fruitless and wasteful Expenditure - 31 March 2024				
Nquthu Local Municipality		Financial Year 2023/ 2024		
Demarcation Board Code: KZN242				
Year Ended 30 June 2024				
Description	EFT Number	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	
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	
Umzinyathi Municipality				R 27,00
Interest on overdue account	Mar-24	R	27,00	
		R	-	
Other				
Transport Driving Licence		R	-	R -
Total				R 962,64

c) Auditor General Findings and Risk Management

NO.	ISSUE RAISED	ISSUE RAISED BY	PROPOSED ACTION TO ADDRESS ISSUE	DUE DATE	CURRENT STATUS ON REPORT DATE
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 – 31 March 2024**

NO.	SERVICE PROVIDER	CONTRACT AMOUNT	DATE OF AWARD	DESCRIPTION
1.	COASTLAND HOTELS AND RESORTS	R709 890.00	02/02/2024	ACCOMODATION AND CONFERENCE FOR STRATEGIC PLAN IN DBN
2.	DLV PROJECT MANAGERS	R688,758,40	14/03/2024	SUPPLY AND DELIVER OF 315 KVA MINI - SUB
3.	AMAGWAZELA TRADING	R298 958.00	22/02/2024	REPAIR AND SERVICE FOR TLB
4.	FANA MANUFACTURING	R295,500,00	26/03/2024	SPORTS ATTIRE FOR DISTRICT SELECTION
5.	VLK TRADING	R277,767,00	20/03/2024	SUPPLY AND DELIVER OF 22 SETS SOCCER KITS
6.	AMEVANA CONSULTING	R217,630,00	20/03/2024	SUPPLY AND DELIVER OF MAYORAL CUP SOCCER KITS PRICES
7.	S & M KUHLE TRADING	R199 904.50	22/02/2024	SPORT ATTIRE FOR PROV. GAMES
8.	NQUTHU PIONEER TAXI ASS	R169,500,00	18/03/2024	HIRE MINIBUSES FOR MAYORAL CUP
9.	GOBISA TRADING	R162,500,00	14/03/2024	SUPPLY AND DELIVERY OF A4 PAPER 250 BOXES
10.	ZASE- SPHAMLALA	R149,120,00	08/03/2024	BAKERY EQUIPMENT PROJECTS

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

- f) **IRREGULAR EXPENDITURE (CAPITAL EXPENDITURE) – 31 MARCH 2024**

The register is enclosed as **Annexure B**.

- g) **IRREGULAR EXPENDITURE (OPERATIONAL EXPENDITURE) – 31 MARCH 2024**

The register is enclosed as **Annexure C**.

- h) **Inventory management**

Inventory Reconciliation			
INVENTORY MODULE			
OPENING BALANCE AS PER INVENTORY REPORT			R 1 542 252,87
ADD: TOTAL RECEIPTS			R 0,00
	Inventory purchases for the month		R 0,00
LESS: TOTAL ISSUES			(R 15 388,47)
	Inventory issued from stores during the month		(R 15 388,47)
ADJUSTMENTS			R 0,00
	Add: stock surplus identified during the month		R 0,00
	Less: Stock losses identified during the month		
CLOSING BALANCE AS PER INVENTORY REPORT			R 1 526 864,40
GENERAL LEDGER VOTE BALANCE:			R 1 526 864,00
VARIANCE: INVENTORY MODULE VS. GENERAL LEDGER			R 0,40
			R 0,00

2.7. COST CONTAINMENT MEASURES

The council on its' seating on 26 March 2024 has considered the items submitted for council consideration on UIFW register for the period 01 July 2023 to 28 February 2024. The management committed to improve controls, engage in training and capacity building to avoid re-occurrence of similar cases. Accounting Officer will implement consequence management where appropriate. The excerpt of expenditure considered by council is contained in summary below:

SUMMARY OF IRREGULAR EXPENDITURE

No.	Category of expenditure	Number of instances	Award Amount
1	Non tax compliance	6	R319 877.98
2	Contract expired	17	R567 328.38
3	Bid composition in contravention of regulation 29(2)	48	R7 675 120.71
4	Local content threshold not stipulated on the advert	5	R1 852 763.05
5	SCM processes not followed on appointment	1	R1 500 360.15
6	Appointment contravenes CIDB regulations	5	R2 351 704.86
7	Adverts for goods and services were less than 7 days	104	R2 403 929.55
Total			R16 671 084.68

SUMMARY OF FRUITLESS AND WASTEFULL

No.	Category of expenditure	Number of instances	Award Amount
1.	Current year (late vehicle licenses, Eskom interest due to late payment of invoices)	10	386.97
Total			R386.97

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 – entails skills development levy refunds and early settlement discounts from organisation that offer such discounts, 97% is the variance which requires that the municipality study the current trend of this revenue source and budget accordingly in the coming year.

- Sale of goods and rendering of service – this is the revenue from building plans, burial fees, photocopies, advertising, and tender documents. There is 29% variance from original budget. 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.
- Employee related costs – 98% 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.
- 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 – entails variety of expenditure items such as accommodation, fuel, events, etc., the 33% variance noted at month end can be covered by the end of year given the nature of the items covered under operational costs. It is probable that the budget will be spent accordingly and exhausted by the end of the year.
- Service charges (electricity) – variance of 32% is noted, 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.

2.9. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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 31 March 2024

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

Name : Mr Mpumelelo B. Jiyane

Designation : Municipal Manager of Nquthu Municipality (KZN 242)

Signature: : 

Date : 08/04/2024

ANNEXURES

ANNEXURE A

CONTRACT REGISTER REPORTING TO COUNCIL - MONTH ENDING 31 MARCH 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 MAINTAINANCE 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	YES	YES
PANEL FOR PROVISION OF SECURITY FOR THE PERIOD OF 36 MONTHS	SIVEJABULA 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	SIVEJABULA 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	QOMKUPA 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	NKOSINGIPHE 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	UMNTHO 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	EMALANGENI 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
PANEL OF SERVICE PROVIDERS FOR EMERGENCY BREAKDOWN FOR A PERIOD OF 36 MONTHS	S AND M KUHLE TRADING AND PROJECTS	2021/07/19	2024/07/19	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	ELIDEMONIA 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 MAKOPPO 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 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	LONDOLOZA 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 OKUHE 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	ASIZIQALELE 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 SIMPHELEZI ENGINEERS MINATHI CONSULTING BTM ENGINEERS IGATSHA CONSULTING DLV PROJECTS OURKINGDOM ENGINEERING AND PROJECTS DLAMININDLOU 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	DITSAMAI INVESTMENTS AND PROJECTS BMK GROUP BUMBANO GROUP (PTY) LTD MZANSI AFRICA CIVILS AFRICALLECTRICAL 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 MASAKHULUNGE 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 LUVYANDALONDWE PROJECTS (PTY) LTD THE CURVE BEHIND TRADING 289 CC VLKAYIBAMBE DEVELOPMENT KWAMVELHLE 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 AMAHLUNGU CIVILS (PTY) LTD KHALAFU (PTY) LTD JAMBO HOLDINGS ZABEST PROPERTIES (PTY) LTD MHLANTI TRADING PROJECTS ASIBONGE ENGINEERS (PTY) LTD SILULUME 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 LIJA HOLDINGS (PTY) LTD PREST BUSINESS SUPPLIERS CC NGCEBO CONSULTING (PTY) LTD LONDOLOZA SOLUTION (PTY) LTD NOZANA PROJECTS MAIKI CONSTRUCTION MSUSANDABA TRADING ENTERPRISE M2M PROJECTS CC KB AFRI PROJECTS (PTY) LTD ENDUNENI CONTRACTORS EMPILWENI TRADING (PTY) LTD NEAK (PTY) LTD THANDOLWESIPHO TRADING NONTMIBISO PROJECTS YABANATHI PROJECTS SIHLALASIYA HLUMA CONSTRUCTION (PTY) LTD CHRISYD CONSTRUCTION AND PROJECTS SANOQWABE CONSTRUCTION QUANTUM LEAP INVESTMENTS 88 CASTLE EVEREST INDUSTRIES (PTY) LTD	2023/07/02	2026/07/02	N/A	N/A

	RIVER QUEEN TRADING 249 CC				
	ZALUSELE CONSTRUCTION				
	XOLLY BUSINESS ENTERPRICE CC				
	ISKHONYANE CIVILS (PTY) LTD				
	KUHLE DEVELOPMENT (PTY) LTD				
	LANGENI PLATINUM (PTY) LTD				
	BUMBELIHLA HOLDINGS				
	CIVILLUX (PTY) LTD				
	NGUDWA TRADING AND PROJECTS				
	TRIPLE M INVESTMENTS				
	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				
	VEZUKUNCONO TRADING CC				
	NOTHANDO PROJECTS (PTY) LTD				
	MASUREBANE TRADING				
	MELAOKUHLE TRADING CC				
	SHIKANI TRADING CC				
	ITB 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				
	TSWOKELO (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				
	MJOSTAN 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 NKANOVO DEVELOPMENT CONSULTANT UMHLABA GEOMATIC INCORPORATED ACCRA GROUP EQUITY PLUS MARKET LIKHWIZILOKUHLE PTY LTD	2023/11/16	2023/11/26	YES	YES
	DALEKA TRADING ENTERPRISE AMAHLUNGU CIVILS LONDOLOZA SOLUTIONS NOZANA PROJECTS PHILADONDA PROJECTS CECE CONSTRUCTION UMKHAMBA 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 SABZIN'S CATERING LANGENI PLATINUM LUYASPEWA (PTY) LTD BHIZAR TRADING JEB INFRASTRUCTURE LUYANDALONDWE YABANATHI MMELENI JV ELIHLE CIVILS (PTY) LTD TRIPLE TWO TRADING ENTERPRISE DLAMINDLOVU CONSULTING ENGINEERING LUSABA CIVILS AND PLANT HIRE BUKASIVE TRADING SHAYSHE ENTERPRISE GUBHUZA GENERAL TRADING (PTY)LTD MJOSTAN TRADING AND PROJECTS HIA INTERNATIONAL SECURITY (PTY) LTD MANATY TRADING MATHABIZO TRADING (PTY) LTD LASER TRADING AND PROJECTS NTWENHLE BUSINESS VENTURE (PTY) LTD L4Z SOLUTION (PTY) LTD NOXOLO AND MALI TRADING 14 CC GILBERT AND I PROJECTS DDD BUILDERS GROUP KAMAWEWE DEVELOPMENT CONSULTATIONS PTY LTD VMT CIVILS SIHLASIASIYHLUMA CONSTRUCTION JINA CONSTRUCTION URBAN AND RURAL CONSTRUCTION KHANJISIWE 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 MAJKI CONSTRUCTION VUKAYIBAMBE HLOMUKA SUPPLIERS AND TRADING THOKOMELA ENGINEERING (PTY) LTD GREEN UNIQUE MAKHUBU CIVILS CC XOLLY BUSINESS ENTERPRICE CC NONTMIBISO 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 ELIHLE ENTERPRISE EZINHLE SUPPLIES AND CONTRACTORS ZABEST PROPERTIES OFF LIMITS PROJECTS ECOMATES MS MANS (PTY) LTD TSW CONSTRUCTION MPHIRATI TRADING SIYAKHONA HOLDINGS MSUSANDABA 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 OKUHLE TRADING ENTERPRISE CC MMAMALATI TRADING AND PROJECT MDIMA CIVILS (PTY) LTD CIVILUX PTY LTD SERWALE CONSTRUCTION LIJA HOLDINGS PTY LTD ZONDLE TRADING CC BETHU PROJECTS MSHANA CIVILS AMATAWUTAWU GENERAL TRADING TOMSWORKSHOP AND OTHER PROJECT SAMUKELINTOKOZO CONTRACTORS BUMBELIHLE 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 SERVIGN 12CC BAYENI TRAINING AND DEVELOPMENT MALAIKA CONSTRUCTION PTY LTD TAP-TAP TRADING BLACK TRANSPORT AND LOGISTICS JV ELEGANT PRECIOUS MKF TRADING AND PROJECTS SAHEH'S CONTRACTING AND TRADING VJUMOKUHLE 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 CO THASISELA TRADING ENTERPRISE STRIVING TO SATISFY CHRISYD CONSTRUCTION PRVHUTALI 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 SIKHUMBALAKWENZA TRADING ENTERPRISE CC SIBONIBALI GROUP (PTY) LTD SIMPHEABULE TRADING CC SHIKANI TRADING CC NGWEKAZI BUSINESS ENTERPRISE ZALUSELE CONSTRUCTION AND PROJECTS SIPHO GLAD CONSTRUCTION AND GENERAL ZAMAZAMA 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 MASHUDULA CIVILS PTY LTD SENZELWE TRADING 12 CC THE CURVE BEHIND TRADING 289 CC THANDOLWESIPHO TRADING NTUNISA GENERAL TRADING (PTY) LTD TSWAQKELO (PTY) LTD IQHAWA ELIHLE TRADING	2023/11/16	2026/11/16	N/A	N/A
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.	VITSHA TRADING (main contractor) THUMAMINA (cession) VANGISA (turnkey) KHANS CONCRETE (cession) ANDERSON VOGT CONSULTING (consultant)			YES	YES
PROPOSAL FOR DESIGN, CONSTRUCTION AND PROJECT MANAGEMENT FOR THE IMPLEMENTATION OF SHEEP AND WOOL PROJECT WITHIN THE NQUTHU LOCAL MUNICIPALITY INCUBATOR PHASE 2 UNIT 3 AND 4	INGQONDO BUSINESS ENTERPRISE CC RIVER QUEEN TRADING	2015/11/11 2017/07/01	2018/11/11 2020/07/01	YES YES	YES YES
CONSTRUCTION OF EZINKONDLWANENI HALL	TAP TAP TRADING & PROJECTS DLV ENGINEERS (consultant) ROOFING AND GENERAL (cession)			YES	YES
VUMANKALA / EMADWALENI ELECTRIFICATION NQUTHU ELECTRIFICATION	THOKOMELA TRADING (PTY) LTD IZINGODLA ENGINEERING	2022/06/20 2023/04/29	2025/06/20 2026/04/29	YES YES	YES YES
NTANYANDLOVU CRECHE	GASELA PLANT HIRE KHUSI PROJECTS	2022/06/20	2025/06/20	YES	YES
ELIHLIKHAYA CRECHE	AMATAWUTAWU GENERAL TRADING DLAMINDLOVU TRADING	2022/06/20	2025/06/20	YES	YES
ZWELISHA CRECHE	SIMPHULWAZI ENGINEERS BAPHI INVESTMENTS	2022/06/20	2025/06/20	YES	YES
NQUTHU TAXI RANK	OURKINGDOM ENGINEERING KAMAWEWE DEVELOPMENT CONSULTANTS	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF MBEWUNYE COMMUNITY HALL	MKF TRADING BM PROJECTS	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF NTANYANDLOVU COMMUNITY HALL	KWAMVELIHLE TRADING BM PROJECTS	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF NHLOPHENI HALL	SIMPHULWAZI ENGINEERS SIYAKHONA HOLDINGS	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF KLWANA COMMUNITY HALL	QUANTUM LEAP INVESTMENTS DLAMINDLOVU TRADING	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF MAGONGOLOZA COMMUNITY HALL	MAJKI CONSTRUCTION AND PLANT HIRE IGATSHA CONSULTING	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF INKOSI ELPHIAS MOLEFE COMMUNITY HALL	SILILEME TRADING MINATHI CONSULTING EYAMALINDA	2025/06/20	2025/06/20	YES	YES
CONSTRUCTION OF MPHONDI COMMUNITY HALL	NEAK (PTY) LTD KHUSI PROJECTS	2022/06/20	2025/06/20	YES	YES
CONSTRUCTION OF NYAKAZA COMMUNITY HALL	VUKAYIBAMBE DEVELOPMENT MVULO CONSULTING	2023/04/29	2026/04/29	YES	YES
CONSTRUCTION OF NDATSHANA COMMUNITY HALL	ISKHONYANE CIVILS MZOLO CONSULTING MATHAWULA TRADING	2023/04/29	2026/04/29	YES	YES
		2023/04/29	2026/04/29	YES	YES

CONSTRUCTION OF BHEKUKHANYA CRECHE	GREFS HOLDINGS				
CONSTRUCTION OF NCOME COMMUNITY HALL	MAGEBA PROJECTS JV PR VHUTALI	2023/04/29	2026/04/29	YES	YES
CONSTRUCTION OF NHLABAMKHOSI COMMUNITY HALL	MZANSI AFRICA CIVILS				
TURNKEY PROJECT – SMALL TOWN REHABILITATION PROGRAM PROJECT: INSTALLATION OF NQUTHU SOLAR STREET LIGHTS AND HIGH MASTS	MSUSANDABA TRADING ENTERPRISE	2023/04/29	2026/04/29	YES	YES
	REFLECTIVE THINKING				
	THOKOMELA TRADING (PTY) LTD	2022/06/20	2025/06/20	YES	YES
MALANGA INFILLS	AFRILECTICAL 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	X-TEC (XEROX)	2023/12/18	2026/12/18	YES	YES
CONTRACTOR DEVELOPMENT FOR EMERGING CONTRACTORS FOR NQUTHU MUNICIPALITY	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				
	CAPSTAN TRADING 898				
	LOLUNTU TRADING (PTY) LTD				
	MONZAMNYAMA CONSTRUCTION CC				
	EZABAWELI TRADING				
	INKWAZI INDUSTRIAL SERVICES				
	SANDYSPLASH TRADING (PTY) LTD				
	BONGA TRADING (PTY) LTD				
	EJX 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 CONSTRUCTION CC					
MANDISOKUHLE TRADING PTY LTD					
SGUQADEKE TRADING					
EKANQOBIZITHA CONTRACTOR CC					
SNIKE CONSTRUCTION AND GENERAL					
MAPLANI DEVELOPMENT & PROJECTS					
SIMEMBA ENTERPRISE					
MXETSHYLWA					
RE-ADVERT PANEL OF ATTORNEYS FOR THE PERIOD OF 36 MONTHS	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 36 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 PABX 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

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	Advertised	YES	Q2
PROVISION OF HR AND PAYROLL SYSTEM FOR A PERIOD OF 36 MONTHS	CCG SYSTEMS (PTY) LTD	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	Q2
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	NKOSINGPHE INKAZIMULO TRADING AND PROJECTS	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	Q2
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	Q2
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	Q2
PROVISION OF PANEL OF SERVICE PROVIDERS TO DO AFS FOR THE PERIOD OF 36 MONTHS	UMNOTHO BUSINESS CONSULTANTS	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	Q2
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	Q2
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	Q2
RE-ADVERT PROVISION OF UNCAPPED INTERNET SERVICES FOR A PERIOD OF 36 MONTHS	EMALANGENI TECHNOLOGIES (PTY) LTD	2021/06/29	2024/06/29	Awaiting Requisition from End User Department	YES	Q2

ANNEXURE B

Municipality: NQUTHU LOCAL MUNICIPALITY
 Register for Irregular Expenditure
 Period Ended: MARCH 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)		Amount transferred to debt for recovery	Amount approved by Council as valid expenditure
							OPERATIONAL	CAPITAL		
01/07/2023	Not yet reported	CONSTRUCTION OF MALANGA ROAD	NON COMPLIANCE WITH CIDB REQUIREMENTS	15/03/2024	62252	ASIZIQALELE		R3 152 130,24	Not yet Pending investigation	Still pending investigation
01/07/2023	Not yet reported	CONSTRUCTION OF NQUTHU TAXI RANK	NON COMPLIANCE WITH CIDB REQUIREMENTS	07/03/2024	62152	KAMAWEWE		R774 210,36	Not yet Pending investigation	Still pending investigation

Prepared by: _____
 Signature _____ Name _____

Approved by: _____
 Signature _____ Municipal Manager _____

DP – Disciplinary Process
 CC – Criminal Charges
 DR – Debt being recovered

ANNEXURE C

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

DATE IDENTIFIED	DATE REPORTED	BID/ORDER NO.	DESCRIPTION	Advert duration	Was the advert published on the website if Y provide case number	CSD status	REASON FOR IRREGULAR EXPENDITURE	DATE PAYMENT MADE	Payment no./EFT no./Cheque No.	SUPPLIER NAME	Amount Paid (inclusive of VAT)	Amount transferred to debt for recovery	Amount approved by Council as valid expenditure	Amount still under investigation (Closing Balance)	Was there a need to comply with S2(6) of the MFMA(Yes/No)	Resolution No.
											OPERATIONAL					
15/11/2024	Not yet reported	78308	HIRE OF SOUND SYSTEM AT NOMKHOSI ROAD	02 DAYS	N/A	NOT ATTACHED	Contravene with SCM policy Regulation 17 (b) & S217		78459	AMOR MAZI TRADING	R4 660,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
28/09/2024	Not yet reported	78195	HIRE OF SOUND SYSTEM AT MPUMELELEWENI HALL	03 DAYS	N/A	TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217		78195	WENZILEOVAYO TRADING	R8 500,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
19/02/2024	Not yet reported	78449	LUNCH PACKS FOR PUBLIC IMBIZO	03 DAYS	N/A	TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217		78449	LOLUNTU TRADING	R7 500,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
22/02/2024	Not yet reported	78455	LUNCH PACKS FOR PUBLIC IMBIZO	05 DAYS	N/A	TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217		78455	TIN CLIP TRADING	R7 900,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
22/02/2024	Not yet reported	78459	SUPPLY AND DELIVER FRUITS	06 DAYS	N/A	TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217			ARMOR MAZI TRADING	R4 660,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
08/02/2024	Not yet reported	78479	VOUCHERS FOR SPORT	07 DAYS	N/A	TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217			SOLLY M SPORTS	R136 000,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to
10/01/2024	Not yet reported	78364	70 A3 FRAMES	07 DAYS	N/A	NON TAX COMPLIANT	Contravene with SCM policy Regulation 17 (b) & S217			SABKH (PTY) LTD	R17 815,00	Not yet Pending investigation	Still pending investigation	applicable. Investigation not started	applicable. Not yet submitted to	applicable. Not yet submitted to

Prepared by:

Signature _____

SCM ACCOUNTANT _____

Reviewed by:

Signature _____

SCM MANAGER _____

Approved by 1:

Signature _____

C.F.O _____

Approved by 2:

Signature _____

MUNICIPAL MANAGER _____

DP – Disciplinary Process
CC – Criminal Charges
DR – Debt being recovered