

NQUTHU MUNICIPALITY (KZN 242)



MONTHLY BUDGET STATEMENT FOR MONTH ENDING 30 NOVEMBER 2024

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1.1. MAYORS' REPORT

This report represents the S71 MFMA monthly budget statement of Nquthu Local Municipality for the month ending 30 November 2024 and it reflects on the implementation of the budget and the financial state of affairs of the municipality. I hereby wish to submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of 30 November 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.

This report outlines the fundamental requirements of the MBRR regulations, in that S71 report provide the summary of budget implementation in line with the SDBIP as well as a summary of financial problems and risks facing the municipality and any other matter considered relevant by the mayor. The second quarter performance of the set targets is due by the 10th of January 2025 and should be audited by the internal audit unit, there are areas that need close attention in order to ensure that SDBIP is fully aligned with the budget and to provide guidance going to the adjustment budget. The audit by Auditor General of South Africa has been concluded, various areas of improvement has been outlined in the audit report both in the performance aspect and in the status of financial statements thus necessitating the need for a rigorous plan of action that is implementable and auditable. It is therefore crucial to monitor all deliverables that are aligned to this second quarter in terms of budget implementation. The council will ensure that service delivery projects are continued within budget and avoid unauthorized and wasteful expenditure. Continuously the council will enforce policies adopted to ensure that enough revenue is collected, expenditure is within the budget and capital projects are completed within the timeframes stipulated by legislative prescripts.

The municipality has approved risk registers for the current financial year, the Risk Management Committee has been convened in the first quarter, areas of concern has been noted and relevant officials will ensure improvement in this regard. Emerging risks will be documented as identified including the payroll glitches that result in late payment of salaries in the second quarter. Other risks will be identified from the management report issued by the Auditor General of South Africa.

This report contains C-schedule tables that outline the budget status for the end of November 2024 and paints a clear picture on the budget implementation in line with the council adopted final budget on 17 May 2024. As the municipality nears the end of second quarter mid-year review will be performed and necessary assessment will be undertaken by the Mayor to recommend or not to recommend the need for the council to adjust the original budget. The adjustment budget will ensure that actual revenue and expenditure for the first six month of the financial year is aligned with the budget. Reallocation of funds between projects should be done to channel funds to both operational and capital projects that are anticipated to need more budget for the remaining months of the financial year.

By Honourable Mayor of Nquthu Local Municipality
Cllr. I.L. Shabalala

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 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.

The Section 71 report for the month of November contains the information that relates to October month due to glitches in report generation for the following reports 1) deviations, 2) grant register, 3) C-schedule report, 4) Top ten service providers awarded.

In terms of S6 of MBRR, the Statement of Financial Performance shown in Table C4 for Month serves as a consolidated municipality's performance in relation to both approved annual budget and the actual expenditure for the first quarter. The municipality advocates for prudent financial management thus ensuring sufficient revenue is collected and available for operational and capital expenditures.

Property rates is the significant revenue source for the municipality and the YTD figure shows actual revenue amount of R20.8 million rands compared to original budget of R52.7 million rands , electricity revenue source YTD actual figure of R9.2 million rands results in -13% variance whilst the bulk expenditure year to date figure is R17 million rands . Accurate employee related costs expenditure is shown in Part 2 of this document due to incomplete data transfer between the two different systems used by the municipality for financial management and payroll management, so far only expenditure amounting to R28 million rands has been captured to the financial system instead of R38 million rands.

Nquthu Municipality Monthly Budget Statement

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

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		27 499	32 108	-	678	9 272	10 703	(1 430)	-13%	32 108
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 467	1 962	-	-	511	654	(143)	-22%	1 962
Sale of Goods and Rendering of Services		178	259	-	23	58	86	(28)	-33%	259
Agency services		-	-	-	-	-	-	-	-	-
Interest		69	0	-	-	19	0	19	478325%	0
Interest earned from Receivables		665	681	-	-	165	227	(62)	-27%	681
Interest from Current and Non Current Assets		11 420	5 995	-	50	2 278	1 998	279	14%	5 995
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		972	871	-	4	192	290	(99)	-34%	871
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		396	216	-	16	1 588	72	1 516	2105%	216
Non-Exchange Revenue										
Property rates		51 452	52 750	-	-	20 869	17 583	3 285	19%	52 750
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 547	1 009	-	166	603	336	266	79%	1 009
Licence and permits		1 010	1 010	-	71	300	337	(36)	-11%	1 010
Transfers and subsidies - Operational		186 803	212 836	-	-	84 295	70 945	13 350	19%	212 836
Interest		2 657	1 335	-	-	825	445	380	86%	1 335
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		286 134	311 031	-	1 007	120 974	103 677	17 297	17%	311 031
Expenditure By Type										
Employee related costs		100 570	118 969	-	518	28 035	39 656	(11 621)	-29%	118 969
Remuneration of councillors		14 046	17 155	-	-	3 384	5 718	(2 335)	-41%	17 155
Bulk purchases - electricity		31 026	40 970	-	3 081	17 497	13 657	3 841	28%	40 970
Inventory consumed		2 315	1 618	-	42	180	540	(359)	-67%	1 618
Debt impairment		12 634	-	-	-	-	-	-	-	-
Depreciation and amortisation		36 021	36 000	-	-	-	12 000	(12 000)	-100%	36 000
Interest		-	0	-	-	-	0	(0)	-100%	0
Contracted services		72 835	49 983	-	2 491	12 905	16 662	(3 757)	-23%	49 983
Transfers and subsidies		3 985	2 854	-	250	250	952	(702)	-74%	2 854
Irrecoverable debts written off		3 163	12 999	-	-	150	4 333	(4 183)	-97%	12 999
Operational costs		45 718	41 523	-	2 715	14 475	13 842	633	5%	41 523
Losses on Disposal of Assets		2 507	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		324 820	322 072	-	9 097	76 877	107 359	(30 482)	-28%	322 072
Surplus/(Deficit)		(38 686)	(11 042)	-	(8 090)	44 097	(3 682)	47 779	(0)	(11 042)
Transfers and subsidies - capital (monetary allocations)		82 219	46 155	-	-	7 183	15 385	(8 202)	(0)	46 155
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113

1.4. IN-YEAR BUDGET STATEMENT TABLES

IN-YEAR BUDGET STATEMENT TABLES – TABLE C1

Choose name from list - Table C1 Monthly Budget Statement Summary - M04 October

Description	Budget Year 2024/25								
	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	51 452	52 750	-	-	20 869	17 583	3 285	19%	52 750
Service charges	28 965	34 070	-	678	9 783	11 357	(1 573)	-14%	34 070
Investment revenue	11 420	5 995	-	50	2 278	1 998	279	14%	5 995
Transfers and subsidies - Operational	186 803	212 836	-	-	84 295	70 945	13 350	0	212 836
Other own revenue	7 494	5 380	-	279	3 750	1 793	1 957	109%	-
Total Revenue (excluding capital transfers and contributions)	286 134	311 031	-	1 007	120 974	103 677	17 297	17%	311 031
Employee costs	100 570	118 969	-	518	28 035	39 656	(11 621)	-29%	118 969
Remuneration of Councillors	14 046	17 155	-	-	3 384	5 718	(2 335)	-41%	17 155
Depreciation and amortisation	36 021	36 000	-	-	-	12 000	(12 000)	-100%	36 000
Interest	-	0	-	-	-	0	(0)	-100%	0
Inventory consumed and bulk purchases	33 341	42 588	-	3 122	17 678	14 196	3 482	25%	42 588
Transfers and subsidies	3 985	2 854	-	250	952	(702)	(702)	-74%	2 854
Other expenditure	136 856	104 505	-	5 207	27 530	34 836	(7 306)	-21%	104 505
Total Expenditure	324 820	322 072	-	9 097	76 877	107 359	(30 482)	-28%	322 072
Surplus/(Deficit)	(38 686)	(11 042)	-	(8 090)	44 097	(3 682)	47 779	-1298%	(11 042)
Transfers and subsidies - capital (monetary allocations)	82 219	46 155	-	-	7 183	15 385	(8 202)	-53%	46 155
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	43 533	35 113	-	(8 090)	51 281	11 703	39 577	338%	35 113
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	43 533	35 113	-	(8 090)	51 281	11 703	39 577	338%	35 113
Capital expenditure & funds sources									
Capital expenditure	(14 116)	76 322	-	11 723	28 876	25 441	3 435	14%	76 322
Capital transfers recognised	36 312	41 272	-	5 973	12 362	13 757	(1 396)	-10%	41 272
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(67 031)	38 963	-	5 751	16 514	12 988	3 526	27%	38 963
Total sources of capital funds	(30 719)	80 235	-	11 723	28 876	26 745	2 131	8%	80 235
Financial position									
Total current assets	169 788	132 617	-	-	185 590	-	-	-	132 617
Total non current assets	734 213	754 284	-	-	763 089	-	-	-	754 284
Total current liabilities	137 068	103 485	-	-	131 247	-	-	-	103 485
Total non current liabilities	875	3 364	-	-	875	-	-	-	3 364
Community wealth/Equity	766 057	807 388	-	-	816 557	-	-	-	807 388
Cash flows									
Net cash from (used) operating	(113 820)	40 886	-	(507)	74 400	29 334	(45 067)	-154%	40 886
Net cash from (used) investing	(95 168)	(90 933)	-	(13 278)	(32 846)	(30 311)	2 535	-8%	(90 933)
Net cash from (used) financing	-	-	-	(518)	(28 035)	-	28 035	#DIV/0!	-
Cash/cash equivalents at the month/year end	(100 164)	22 421	-	(14 303)	106 052	71 490	(34 561)	-48%	42 486
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	1 265	1 072	1 026	340	414	339	302	14 289	19 047
Creditors Age Analysis									
Total Creditors	13 184	3 243	78	43	1 855	-	-	-	18 403

The YTD actual revenue is R120 million rands compared to R311 million rands approved original budget and this results to 17% variance.

Operating expenditure YTD is R76 million rands compared to R322 million rands approved original budget which results to -28% variance. The negative variance is caused by the items that has zero YTD actual figures as per the following: a) debt impairment b) depreciation and amortisation c) interest d) transfers and subsidies.

YTD expenditure figure for employee costs is supported by PART 2 payroll because the amount on the C-schedule is understated due to information being not fully integrated with the financial system as the C-schedule have a YTD figure of R28 million rands compared to PART 2 R39.8 million rands.

Capital expenditure allocation in this quarter has been received as per the grant register attached in Part 2 of this report.

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		287 059	297 997	-	87	110 358	99 332	11 025	11%	297 997
Executive and council		39 222	46 128	-	-	7 183	15 376	(8 193)	-53%	46 128
Finance and administration		247 837	251 869	-	87	103 174	83 956	19 218	23%	251 869
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 696	6 287	-	228	2 194	2 096	98	5%	6 287
Community and social services		4 558	4 454	-	4	1 354	1 485	(130)	-9%	4 454
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 138	1 833	-	223	840	611	229	37%	1 833
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		305	185	-	14	1 598	62	1 536	2490%	185
Planning and development		305	185	-	14	1 598	62	1 536	2490%	185
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		74 293	52 717	-	678	14 008	17 572	(3 564)	-20%	52 717
Energy sources		72 312	50 682	-	678	13 399	16 894	(3 495)	-21%	50 682
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 981	2 035	-	-	609	678	(69)	-10%	2 035
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	368 353	357 186	-	1 007	128 158	119 062	9 096	8%	357 186
Expenditure - Functional										
Governance and administration		167 114	172 773	-	3 830	35 301	57 592	(22 290)	-39%	172 773
Executive and council		33 068	36 913	-	736	6 680	12 305	(5 624)	-46%	36 913
Finance and administration		129 789	132 533	-	2 247	27 421	44 178	(16 756)	-38%	132 533
Internal audit		4 257	3 327	-	847	1 200	1 109	91	8%	3 327
Community and public safety		24 121	33 066	-	1 032	8 544	11 022	(2 478)	-22%	33 066
Community and social services		5 483	15 470	-	817	3 797	5 157	(1 360)	-26%	15 470
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		18 638	17 596	-	215	4 747	5 865	(1 118)	-19%	17 596
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65 385	27 566	-	621	5 690	9 189	(3 499)	-38%	27 566
Planning and development		17 019	16 443	-	598	3 002	5 481	(2 479)	-45%	16 443
Road transport		48 366	11 123	-	23	2 688	3 708	(1 020)	-27%	11 123
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		68 201	88 667	-	3 615	27 341	29 556	(2 215)	-7%	88 667
Energy sources		53 423	70 871	-	3 561	23 466	23 624	(158)	-1%	70 871
Water management		-	-	-	-	-	-	-	-	-
Waste water management		2 281	1 959	-	24	569	653	(84)	-13%	1 959
Waste management		12 498	15 837	-	30	3 306	5 279	(1 973)	-37%	15 837
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	324 820	322 072	-	9 097	76 877	107 359	(30 482)	-28%	322 072
Surplus/ (Deficit) for the year		43 533	35 113	-	(8 090)	51 281	11 703	39 577	3,3817219	35 113

Table C3: Monthly Budget Statement_ Financial Performance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	Budget Year 2024/25								
		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	1									
Vote 1 - Office of the Municipal Manager		39 222	46 128	-	-	7 183	15 376	(8 193)	-53,3%	46 128
Vote 2 - Planning and Economic Development		305	551	-	1	1 538	184	1 355	737,8%	551
Vote 3 - Budget and Treasury		247 800	251 524	-	66	103 062	83 841	19 221	22,9%	251 524
Vote 4 - Corporate and Community Service		6 700	6 156	-	206	2 149	2 052	97	4,7%	6 156
Vote 5 - Technical Services		74 327	52 827	-	734	14 225	17 609	(3 384)	-19,2%	52 827
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	368 353	357 186	-	1 007	128 158	119 062	9 096	7,6%	357 186
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		21 263	20 068	-	1 481	4 251	6 689	(2 438)	-36,4%	20 068
Vote 2 - Planning and Economic Development		17 019	16 546	-	598	3 002	5 516	(2 514)	-45,6%	16 546
Vote 3 - Budget and Treasury		81 253	75 532	-	929	7 377	25 177	(17 800)	-70,7%	75 532
Vote 4 - Corporate and Community Service		67 619	81 921	-	1 973	27 070	27 307	(237)	-0,9%	81 921
Vote 5 - Technical Services		120 952	92 105	-	3 651	27 736	30 702	(2 965)	-9,7%	92 105
Vote 6 - Council And General		16 524	18 412	-	102	3 721	6 137	(2 417)	-39,4%	18 412
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	324 629	304 584	-	8 734	73 158	101 529	(28 371)	-27,9%	304 584
Surplus/ (Deficit) for the year	2	43 724	52 602	-	(7 726)	55 000	17 533	37 467	213,7%	52 602

Table C3 provides information by vote, dividing the overall municipality administration into departments. BTO office reflects much higher revenue by vote allocation with an amount of R251 million rands and YTD figure is R103 million rands . Expenditure by vote shows that technical unit has expenditure of R14 million rands followed by the corporate services with R2.1 million rands.

Table C4 Municipality Financial Performance

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		27 499	32 108	-	678	9 272	10 703	(1 430)	-13%	32 108
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 467	1 962	-	-	511	654	(143)	-22%	1 962
Sale of Goods and Rendering of Services		178	259	-	23	58	86	(28)	-33%	259
Agency services		-	-	-	-	-	-	-	-	-
Interest		69	0	-	-	19	0	19	478325%	0
Interest earned from Receivables		665	681	-	-	165	227	(62)	-27%	681
Interest from Current and Non Current Assets		11 420	5 995	-	50	2 278	1 998	279	14%	5 995
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		972	871	-	4	192	290	(99)	-34%	871
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		396	216	-	16	1 588	72	1 516	2105%	216
Non-Exchange Revenue										
Property rates		51 452	52 750	-	-	20 869	17 583	3 285	19%	52 750
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 547	1 009	-	166	603	336	266	79%	1 009
Licence and permits		1 010	1 010	-	71	300	337	(36)	-11%	1 010
Transfers and subsidies - Operational		186 803	212 836	-	-	84 295	70 945	13 350	19%	212 836
Interest		2 657	1 335	-	-	825	445	380	86%	1 335
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		286 134	311 031	-	1 007	120 974	103 677	17 297	17%	311 031
Expenditure By Type										
Employee related costs		100 570	118 969	-	518	28 035	39 656	(11 621)	-29%	118 969
Remuneration of councillors		14 046	17 155	-	-	3 384	5 718	(2 335)	-41%	17 155
Bulk purchases - electricity		31 026	40 970	-	3 081	17 497	13 657	3 841	28%	40 970
Inventory consumed		2 315	1 618	-	42	180	540	(359)	-67%	1 618
Debt impairment		12 634	-	-	-	-	-	-	-	-
Depreciation and amortisation		36 021	36 000	-	-	-	12 000	(12 000)	-100%	36 000
Interest		-	0	-	-	-	0	(0)	-100%	0
Contracted services		72 835	49 983	-	2 491	12 905	16 662	(3 757)	-23%	49 983
Transfers and subsidies		3 985	2 854	-	250	250	952	(702)	-74%	2 854
Irrecoverable debts written off		3 163	12 999	-	-	150	4 333	(4 183)	-97%	12 999
Operational costs		45 718	41 523	-	2 715	14 475	13 842	633	5%	41 523
Losses on Disposal of Assets		2 507	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		324 820	322 072	-	9 097	76 877	107 359	(30 482)	-28%	322 072
Surplus/(Deficit)		(38 686)	(11 042)	-	(8 090)	44 097	(3 682)	47 779	(0)	(11 042)
Transfers and subsidies - capital (monetary allocations)		82 219	46 155	-	-	7 183	15 385	(8 202)	(0)	46 155
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		43 533	35 113	-	(8 090)	51 281	11 703	39 577	0	35 113

TABLE C4: REVENUE BY SOURCE

Property rates

Property rates YTD Actual for this quarter stands at R 20.8 million rands , the approved original budget is R 51.4 million rands, yielding a variance of 19% .

Service charges electricity.

The actual revenue from Service Charges Electricity is R9.2 million rands . The approved original budget figure is R32.1 million rands , the variance of -13% is noted.

Interest from Current and Non-Current Assets

Interest from current and non-current assets show the YTD actual figure of R2.2 million rands compared to R5.9 million rands original budget, resulting in a variance of 14%.

Transfers and subsidies

Transfers and subsidies as allocated in the DoRA for the current year has been received and reflected in the grant register on Part 2 of this report. Approved budget figure for transfers and subsidies is R212 million rands and the YTD actual figure is R84 million rands .

TABLE C4: EXPENDITURE BY TYPE

Employment related costs

The employee related costs reflects budget underspending as per the C schedule report, to date the employee costs data has been captured on the system for July and August, the YTD actual figure on the C-schedule amounts to R28 million rands whereas the manual report shows R35 million rands expenditure at the end of this quarter. The manual update on monthly payroll is attached on Part 2 hereto, which reflects accurate YTD figures.

Remuneration of Councillor's

The YTD Actual for remuneration of councillors reflect R3.3 million rands on the C-schedule whereas PART 2 of this report shows R4.5 million rands expenditure for councillors. 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.

Debt impairment

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

Depreciation & asset impairment

Depreciation and Asset impairment YTD Actual shows zero depreciation calculations in this quarter, however the municipality has initiated the monthly update and calculation of depreciation, therefore as from October 2024 there will be YTD actual figures for the depreciation.

Bulk purchases

YTD Actual for electricity bulk purchase figure is at R17.4 million rands , the municipality has billed each month for bulk account and has paid in full consistently, no interest has accrued for bulk.

Monthly Budget Statement_ Capital Expenditure Table 5

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	-	-	-	0	(0)	-100%	0
Vote 2 - Planning and Economic Development		(10 678)	2 609	-	-	-	870	(870)	-100%	2 609
Vote 3 - Budget and Treasury		-	0	-	-	-	0	(0)	-100%	0
Vote 4 - Corporate and Community Service		287	957	-	520	520	319	201	63%	957
Vote 5 - Technical Services		24 343	56 202	-	9 605	25 106	18 734	6 372	34%	56 202
Vote 6 - Council And General		608	700	-	-	-	233	(233)	-100%	700
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	14 560	60 467	-	10 125	25 626	20 156	5 470	27%	60 467
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	-	-	-	0	(0)	-100%	0
Vote 2 - Planning and Economic Development		-	0	-	-	-	0	(0)	-100%	0
Vote 3 - Budget and Treasury		-	0	-	-	-	0	(0)	-100%	0
Vote 4 - Corporate and Community Service		(3 287)	0	-	-	2	0	2	1565%	0
Vote 5 - Technical Services		(25 388)	15 854	-	1 598	3 247	5 285	(2 038)	-39%	15 854
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	(28 676)	15 854	-	1 598	3 250	5 285	(2 035)	-39%	15 854
Total Capital Expenditure		(14 116)	76 322	-	11 723	28 876	25 441	3 435	14%	76 322
Capital Expenditure - Functional Classification										
Governance and administration		895	2 266	-	520	520	755	(235)	-31%	2 266
Executive and council		608	700	-	-	-	233	(233)	-100%	700
Finance and administration		287	1 565	-	520	520	522	(2)	0%	1 565
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(2 529)	53 516	-	4 714	16 548	17 839	(1 290)	-7%	53 516
Community and social services		758	43 602	-	3 116	13 406	14 534	(1 128)	-8%	43 602
Sport and recreation		(3 413)	8 696	-	1 598	3 140	2 899	242	8%	8 696
Public safety		126	1 218	-	-	2	406	(403)	-99%	1 218
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(55 360)	22 541	-	4 362	8 452	7 514	938	12%	22 541
Planning and development		(7 408)	4 696	-	-	360	1 565	(1 205)	-77%	4 696
Road transport		(47 951)	17 845	-	4 362	8 092	5 948	2 143	36%	17 845
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		26 275	1 913	-	2 128	3 355	638	2 718	426%	1 913
Energy sources		18 880	1 478	-	1 105	1 105	493	613	124%	1 478
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 395	435	-	1 023	2 250	145	2 105	1452%	435
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(30 719)	80 235	-	11 723	28 876	26 745	2 131	8%	80 235
Funded by:										
National Government		19 301	41 245	-	4 867	11 256	13 748	(2 492)	-18%	41 245
Provincial Government		17 012	27	-	1 105	1 105	9	1 096	12106%	27
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		36 312	41 272	-	5 973	12 362	13 757	(1 396)	-10%	41 272
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	(67 031)	38 963	-	5 751	16 514	12 988	3 526	27%	38 963
Total Capital Funding		(30 719)	80 235	-	11 723	28 876	26 745	2 131	8%	80 235

Total capital expenditure by function classification stands at 8% from 13 % at the end of October 2024. Internally funded projects is budgeted R38.9 million rands and the YTD actual amount is R16.5 million rands .

Table C6 – Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		92 533	16 996	-	90 874	16 996
Trade and other receivables from exchange transactions		7 424	11 208	-	6 886	11 208
Receivables from non-exchange transactions		34 888	44 149	-	49 028	44 149
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 279	139	-	1 413	139
VAT		33 598	60 017	-	37 283	60 017
Other current assets		66	108	-	107	108
Total current assets		169 788	132 617	-	185 590	132 617
Non current assets						
Investments		-	-	-	-	-
Investment property		41 339	42 923	-	41 339	42 923
Property, plant and equipment		692 785	711 266	-	721 661	711 266
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		79	79	-	79	79
Intangible assets		11	16	-	11	16
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	0	-	-	0
Total non current assets		734 213	754 284	-	763 089	754 284
TOTAL ASSETS		904 001	886 902	-	948 679	886 902
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		20	20	-	20	20
Consumer deposits		2 312	2 170	-	2 356	2 170
Trade and other payables from exchange transactions		83 555	64 120	-	60 371	64 120
Trade and other payables from non-exchange transactions		6 494	0	-	22 302	0
Provision		13 034	10 074	-	13 034	10 074
VAT		31 653	27 101	-	33 164	27 101
Other current liabilities		-	-	-	-	-
Total current liabilities		137 068	103 485	-	131 247	103 485
Non current liabilities						
Financial liabilities		(20)	(20)	-	(20)	(20)
Provision		896	3 384	-	896	3 384
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	0	-	-	0
Total non current liabilities		875	3 364	-	875	3 364
TOTAL LIABILITIES		137 944	106 848	-	132 122	106 848
NET ASSETS	2	766 057	780 053	-	816 557	780 053
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		765 906	807 247	-	816 405	807 247
Reserves and funds		152	141	-	152	141
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	766 057	807 388	-	816 557	807 388

The table C6 reflects R816 million rands YTD actual against the budgeted figure of R807 million rands for accumulated surplus.

Total assets (R948 million rands) exceed total liabilities (R132 million rands), resulting in net assets of R816 million rands .

Table C7 – Monthly Budget Statement – Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	Budget Year 2024/25								
		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		36 245	43 374	-	1 640	6 829	14 458	(7 629)	-53%	43 374
Service charges		31 067	23 338	-	3 150	11 141	7 779	3 362	43%	23 338
Other revenue		6 337	2 767	-	424	3 234	922	2 312	251%	2 767
Transfers and Subsidies - Operational		186 543	212 835	-	-	80 868	70 945	9 923	14%	212 835
Transfers and Subsidies - Capital		84 831	46 128	-	-	26 418	15 376	11 042	72%	46 128
Interest		3 589	6 054	-	-	1 009	2 018	(1 009)	-50%	6 054
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(462 432)	(293 609)	-	(5 720)	(55 099)	(82 165)	(27 066)	33%	(293 609)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(113 820)	40 886	-	(507)	74 400	29 334	(45 067)	-154%	40 886
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		(95 168)	(90 933)	-	(13 278)	(32 846)	(30 311)	2 535	-8%	(90 933)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(95 168)	(90 933)	-	(13 278)	(32 846)	(30 311)	2 535	-8%	(90 933)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(518)	(28 035)	-	(28 035)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(518)	(28 035)	-	28 035	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(208 989)	(50 047)	-	(14 303)	13 519	(977)			(50 047)
Cash/cash equivalents at beginning:		108 825	72 468	-	-	92 533	72 468			92 533
Cash/cash equivalents at month/year end:		(100 164)	22 421	-	(14 303)	106 052	71 490			42 486

The tables C7 cash flow statement reflects that cash and cash equivalents has a favourable balance at the end of the this quarter. Cash flow from operating activities year to date actual amount is R74.4 million rands . Cash flow from investing activities is channelled to capital expenditure investment with a YTD figure of R32.8 million rands . Only the consumer deposits decrease is reflected under financing activities, the municipality has not financed its activities through short-term or long-term loans by the end of October 2024.

PART 2 – SUPPORTING DOCUMENTATION

2.1. INVESTMENT PORTFOLIO ANALYSIS

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

INVESTMENT REGISTER- NOVEMBER 2024						
INSTITUTION	BALANCE	CURRENT YEAR INVESTED	INTEREST RECEIVED	WITHDRAWAL	BANK CHARGES	BALANCE
NEDBANK (3)	R 1 225,39	R -	R 41,41	R -	R -	R 1 274,80
NEDBANK (000146)	R -	R 12 000 000,00	R 96 016,44	R 12 096 016,44	R -	R -
ABSA CALL (5892)	R 1 722 180,52	R 1 106 144,23	R 52 471,45	R -	R -	R 2 880 796,20
ABSA (1394) HOUSING A/C	R 1 889 796,08	R -	R 55 729,56	R -	R -	R 1 945 525,64
ABSA (4328)	R 23 517,08	R -	R 743,39	R -	R 250,00	R 24 010,47
ABSA (5014)	R 535 810,78	R -	R 15 725,78	R -	R -	R 551 536,56
ABSA (9642)	R 21 261 123,17	R -	R 983 579,84	R 22 244 703,01	R -	R -
ABSA (6276)	R -	R 12 000 000,00	R 296 653,16	R 12 296 653,16	R -	R -
						R -
FNB (2554)	R 9 996 448,72	R -	R 375 031,15	R -	R -	R 10 371 479,87
FNB CALL (1408)	R 10 084 199,41	R -	R 328 357,20	R -	R 322,60	R 10 412 234,01
FNB (2166)	R 5 970 709,50	R -	R 185 460,70	R 6 156 170,20	R -	R 0,00
FNB (0889)	R 8 453 186,16	R -	R 317 133,43	R -	R -	R 8 770 319,59
						R -
						R -
STANDARD BANK 014	R 7 280,65	R -	R 197,03	R -	R -	R 7 477,68
STANDARD BANK 063	R 25 362 238,16	R -	R 902 585,63	R -	R -	R 26 264 823,79
STANDARD BANK 064	R -	R 15 000 000,00	R 466 273,97	R -	R -	R 15 466 273,97
TOTAL	R 85 307 715,62	R 40 106 144,23	R 3 609 726,17	R 52 793 542,81	R 572,60	R 76 695 752,59

The investment register on 30 November 2024 reflects investment status of the municipality, which shows the investment balance of R76.6 million a reduction from previous month where 93.2 million rands was reported. An amount of R40.1 million rands has been invested in this current financial year. Four withdrawal transaction has been made in this current financial year amounting to R30.7 million rands .

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

Investment Withdrawals -November 2024							
DATE	ACCOUNT FROM	AMOUNT	ACCOUNT TO		ACCOUNT TYPE	BALANCE BEFORE	WITHDRAWAL REASON
26-Aug-24	NEDBANK (000146)	12 096 016,44	ABSA 2762		PRIMARY	17 066 127,00	for normal operations
03-Oct-24	ABSA (9642)	22 244 703,01	ABSA 2762		PRIMARY	3 904 911,22	for normal operations
06-Nov-24	ABSA (6276)	12 296 653,16	ABSA 2762		PRIMARY	3 619 554,48	for normal operations
08-Nov-24	FNB (2166)	6 156 170,20	ABSA 2762		PRIMARY	6 156 170,20	for normal operations
						30 746 762,90	

The municipality has a primary bank balance of R1.8 million rands at the end of 30 November 2024, there are zero outstanding deposits or receipts at the reporting date, additionally the grant account shows a balance of R551 thousand. Table 1 (c) below show primary bank reconciliation.

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

BANK RECONCILIATION (PRIMARY ACCOUNT)		4053562762
Details	Amount	
Cash book balance as at 30 November 2024	R	1 874 958,62
Outstanding deposits	R	-
Unknown deposits	R	-
Bank charges	R	-
Outstanding cheques	R	-
Transfers	R	-
Sundries	R	-
Outstanding receipts	R	-
Bank statement balance as at 30 November 2024	R	1 874 958,62

Table 1 (d) below show grant account reconciliation.

BANK RECONCILIATION (GRANTS ACCOUNT)	
Details	Amount
Cash book balance as at 30 November 2024	R551 536,58
Unknown deposits	R0
Outstanding cheques	R0
Bank charges	R0
Returned cheques	R0
Transfers	R0
Sundries	R0
Outstanding receipts	R0
Bank statement balance as at 30 November 2024	R551 536,58

2.2. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Nquthu municipality as at the end of the month has incurred employee costs in line with SALGABC collective agreement and the upper limits determinations by the Minister of COGTA. October payroll transactions are detailed in table 2 below, it shows actual costs in comparison with the budget. Shortfalls in the budget as has been identified for cell phone allowances line item and long service items. The municipality is striving to ensure the completeness of payroll transactions in the financial system.

Table 2: Councillors allowances and employee benefits – 30 November 2024

<i>Staff Benefits in terms of Section 66 of the MFMA</i>		
Actual staff benefits and Councillors allowances for the period ending 30 November 2024		
Staff Benefits		
Item	Budget	Year to date actuals
Salaries & Wages	R 90 900 174,00	R 31 348 399,48
Contributions to pension funds	R 14 138 419,00	R 4 011 137,87
Contributions to medical aids	R 2 285 865,00	R 1 406 781,58
Contributions to UIF	R 645 865,00	R 244 228,06
Contributions to SDL	R 926 451,00	R 371 460,37
Travel, motor car	R 4 115 290,00	R 1 850 988,15
Salga	R 42 565,00	R 17 566,50
Housing benefits and allowances	R 739 759,00	R 49 033,60
Cellphone Allowance	R -	R -
Overtime payments	R 2 424 094,00	R 804 396,83
Bonuses	R 6 201 475,00	R 2 574 095,24
Other leave & long service	R 2 223 140,00	R 216 825,35
Allowances (Standby and Drivers Allowance)	R 1 122 829,00	R 1 315 092,59
Totals	R 125 765 926,00	R 44 210 005,62
Councillors Allowances		
Item	Budget	Year to date actuals
Councillors Allowances	R 16 456 910,00	R 6 482 755,97
Cellphone/Data Allowance	R 1 711 057,00	R 484 767,72
Contributions to SDL	R 40 995,00	R 64 566,59
Totals	R 18 208 962,00	R 7 032 090,28

2.3. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Table 3: Grant register – for month ending 30 October 2024

Summary of Grants received and expenditure to date - 30 October 2024								
Grant Type	General Ledger Vote no.	Audited Balance as at 1-Jul-2024	Dora/Prov Allocation for year	Received 2024/25	Spent & transferred to income 2024/25	Balance as at 2024/25	Commitments 2024/25	Available funds/not committed 2024/25
Library support	IL0010070020020020	R -	-R 2 060 976,00	-R 2 060 972,00	R 910 635,09	-R 1 150 336,91		-R 1 150 336,91
Massification Electrification	IL0010070020010020	-R 3 797 041,52	R -	R -	R 1 271 273,99	-R 2 525 767,53		-R 2 525 767,53
Electrification	IL0010070020010020	-R 2 670 000,82	-R 16 474 000,00	-R 5 589 000,00	R 3 542 160,13	-R 4 716 840,69		-R 4 716 840,69
Small Town rehabilitation	IL0010070020010020	R -	R -	R -	R -	R -		R -
Cybercadet	IL0010070020020020	R -	-R 533 083,00	-R 533 083,00	R 206 125,34	-R 326 957,66		-R 326 957,66
MIG	IL0010070020010020	R -	-R 46 128 000,00	-R 20 829 000,00	R 12 334 739,17	-R 8 494 260,83		-R 8 494 260,83
Sportfield Maintance	IL0010070020010020	-R 27 120,59	R -	R -	R -	-R 27 120,59		-R 27 120,59
Bornem Grant	IL0010070020020020	R -	R -	R -	R -	R -		R -
FMG	IL0010070020020020	R -	-R 1 800 000,00	-R 1 800 000,00	R 498 577,48	-R 1 301 422,52		-R 1 301 422,52
Library Modular	IL0010070020020020	R -	-R 1 500 612,00	-R 1 500 612,00	R 787 803,74	-R 712 808,26		-R 712 808,26
EPWP	IL0010070020020020	R -	-R 1 478 004,00	-R 370 000,00	R 792 120,00	R 422 120,00		R 422 120,00
Library Volunteer	IL0010070020020020	R -	-R 113 333,00	-R 113 333,00	R 32 000,00	-R 81 333,00		-R 81 333,00
TOTALS		(6 494 162,93)	(70 088 008,00)	(32 796 000,00)	20 375 434,94	(18 914 727,99)	-	(18 914 727,99)

The grant register for the month of November is not included in this report, therefore the figures below still show October information as per the following:

- MIG grant expenditure is allocated R46.1 million rands and 20.8 million rands is received. R12.3 million rands has been spent in September.
- INEP Electrification grant spending is allocated R16.4 million rands and R5.5 million rands has been received and there is R3.5 million rands expenditure to date, no change from previous month expenditure.
- FMG grant has been allocated R1.8 million rands and it has been received in September, the expenditure to date is R498 thousand.
- EPWP has been allocated R1.4 million rands, and R370 000 has been received in September, the expenditure is R792 thousand.
- Library volunteer is allocated R113 thousand, the amount spent by October 2024 is R32 thousand.
- Library support is allocated R2 million rands, which was received in October the amount spent to date R910 thousand.
- Library Modular grant is allocated R1.5 million rands which was received in October, the amount spent to date is R787 thousand.
- Cybercadet grant is allocated R533 thousand and has been received in October. The expenditure amount to R206 thousand.

2.4. DEBTOR'S ANALYSIS

The November debtors age analysis report is depicting total debtors balance of R103 million a significant decrease from R110 million rands reported in October. Property rates are owed R94.6 million additionally the government debt attributes to low collection, however there is R10 million

payment received in November from the Department of Public Works thus far. Metered electricity is disconnected regularly to ensure that debt management policy is fully enforced.

Table 4.1: Debtors' analysis for the month ending 30 November 2024

November 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	R -12 876 191,42	-R12 876 191,42	R 0,00	R 0,00	R 0,00	R 0,00	0,00	R 0,00
Deposit: Waste Disposal	R2 000,00	R0,00	R0,00	R0,00	R0,00	R0,00	0,00	R2 000,00
Electricity Basic	R 760 960,12	R253 595,28	R 52 333,33	R 46 928,41	R 38 881,70	R 32 519,53	25851,22	R 310 850,65
Electricity Metered	R 5 767 085,33	R3 020 150,52	R 683 766,63	R 712 542,45	R 184 313,87	R 87 629,51	60561,19	R1 018 121,16
Market stalls	R 1 089 934,19	R39 397,27	R 18 942,84	R 18 314,59	R 18 000,39	R 17 520,58	17873,38	R 959 885,14
OFFICE RENTAL	R 218 886,97	R32 465,52	R 16 276,46	R 16 176,52	R 16 101,74	R 16 027,17	15927,22	R 105 912,34
Plaza Market Stalls	R 253 079,31	R19 023,94	R 8 539,36	R 8 065,40	R 7 744,83	R 7 799,36	7227,16	R 194 679,26
Property Rates	R 94 654 635,87	R9 549 854,03	R4 149 929,21	R4 050 316,93	R4 085 981,10	R 273 611,25	258009,66	R72 286 933,69
Rent (M001)	R 461 076,13	R34 035,60	R 14 044,97	R 14 040,97	R 13 964,63	R 13 888,30	10076,30	R 361 025,36
Repay: Waste Disposal	R 27 074,62	R0,00	R 0,00	R 0,00	R 0,00	R 0,00	0,00	R 27 074,62
Signs (M001)	R 3 593,17	R33,42	R 16,71	R 16,71	R 16,71	R 16,71	16,71	R 3 476,20
Stall rental	R 27 779,69	R1 123,24	R 131,22	R 131,22	R 131,22	R 131,22	131,22	R 26 000,35
Sundries (VAT)	R 13 664,92	R11 108,12	R 2 555,56	R 1,24	R 0,00	R 0,00	0,00	R 0,00
Tampering Fee	R 461 368,50	R112 814,22	R 0,00	R 36 901,17	R 81 766,23	R 9 567,00	0,00	R 220 319,88
Traffic Fines	R 4 129 800,00	R180 200,00	R 105 600,00	R 111 100,00	R 71 900,00	R 77 600,00	193000,00	R3 390 400,00
Traffic Fines (M001)	R 2 066 721,78	R0,00	R 0,00	R 0,00	R 0,00	R 0,00	0,00	R2 066 721,78
Waste Disposal	R 6 469 674,88	R329 153,78	R 107 883,06	R 102 022,95	R 78 566,98	R 75 706,48	70654,58	R5 705 687,05
Total	R103 531 144,06	R 706 763,52	R5 160 019,35	R5 116 558,56	R4 597 369,40	R 612 017,11	R 659 328,64	R86 679 087,48

ELECTRICITY TID ROLLOVER STATUS UPDATE

The service provider who implemented the TID Rollover project has issued a close out report on 5 November 2024 in this regard thus indicating completion of meter rollover update at 100%. The remaining non-buying 191 customers are currently attended through the normal credit control management policy, and tempering penalties are imposed.

2.5. CREDITOR'S ANALYSIS

The table below shows the summary of Top 10 creditors paid in November 2024. There is a growing trend of creditors ageing above 30 days. 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 5 below shows top ten creditors paid in November 2024 in a rand value order starting from highly paid creditor.

Table 5: Top Ten creditors report for the month ending 30 November 2024

CREDITORS REPORT FOR NOVEMBER 2024			
TOP 10 CREDITOR'S PAYMENTS SUMMARY FOR THE MONTH OF NOVEMBER 2024			
No.	VENDOR NAME	DESCRIPTION	AMOUNT
1	ESKOM HOLDINGS 5140422473	JABAVU COMMUNITY HALL	R 4 268,69
	ESKOM HOLDINGS 5140422473	JABAVU COMMUNITY HALL	R 4 562,44
	ESKOM HOLDINGS 5649601339	NONDWENI OFFICE	R 4 711,53
	ESKOM HOLDINGS 5649601339	NONDWENI OFFICE	R 4 711,53
	ESKOM HOLDINGS 5687352660	NQUTHU COMMUNITY MULTI-PUPOSE HALL	R 8 491,16
	ESKOM HOLDINGS 5687352660	NQUTHU COMMUNITY MULTI-PUPOSE HALL	R 9 281,66
	ESKOM HOLDINGS 5742571184	LUVISI COMMUNITY HALL	R 4 732,66
	ESKOM HOLDINGS 5742571184	LUVISI COMMUNITY HALL	R 4 081,21
	ESKOM HOLDINGS 6033862343	FREE BASIC ELECTRICITY (FBE)	R 205 898,76
	ESKOM HOLDINGS 6126932137	POTSOANA LIBRARY	R 2 854,85
	ESKOM HOLDINGS 6126932137	POTSOANA LIBRARY	R 2 854,85
	ESKOM HOLDINGS 6642941367	LEKSAND RURAL COMMUNITY HALL	R 3 944,36
	ESKOM HOLDINGS 6642941367	LEKSAND RURAL COMMUNITY HALL	R 3 944,36
	ESKOM HOLDINGS 6916174790	TOWN BOARD LIBRARY NONDWENI	R 5 929,04
	ESKOM HOLDINGS 6916174790	TOWN BOARD LIBRARY NONDWENI	R 5 929,04
	ESKOM HOLDINGS 8505522436	MASOTSHENI HALL	R 6 461,78
	ESKOM HOLDINGS 8505522436	MASOTSHENI HALL	R 6 907,21
	ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 458,34
	ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 614,59
	ESKOM HOLDINGS 8817457976	NONDWENI URBAN STREETLIGHT	R 10 850,20
	ESKOM HOLDINGS 8817457976	NONDWENI URBAN STREETLIGHT	R 11 599,08
	ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 4 749,47
	ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 5 075,16
	ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 6 497,22
	ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 7 192,74
	ESKOM HOLDINGS 9279445291	SGUBUDU COMMUNITY HALL	R 4 669,35
	ESKOM HOLDINGS 9279445291	SGUBUDU COMMUNITY HALL	R 4 991,05
	ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 805,49
	ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 567,65
	ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 3 542 783,14
		R 3 898 418,61	
2	AUDITOR GENERAL - SA	AUDIT FEES 31 OCTOBER 2024	R 15 026,71
	AUDITOR GENERAL - SA	AUDIT FEES 31 OCTOBER 2024	R 1 100 483,61
			R 1 115 510,32
3	NTSHIDI AND ASSOCIATES CC	INTERNAL AUDIT FEES 10 OCTOBER 2024	R 946 682,75
			R 946 682,75
4	SEBATA MUNICIPAL SOLUTIONS	MSCOA SYSTEM SUPPORT	R 17 250,00
	SEBATA MUNICIPAL SOLUTIONS	SEBATA EMS SUPPORT	R 35 248,65
	SEBATA MUNICIPAL SOLUTIONS	ANNUAL HOSTING FEE 2024/2025	R 396 944,27
	SEBATA MUNICIPAL SOLUTIONS	LEDGER TRAINING FOR EXPENDITURE OFFICIALS (14-18 OCT2024)	R 86 250,00
	SEBATA MUNICIPAL SOLUTIONS	MSCOA SYSTEM SUPPORT	R 5 750,00
	SEBATA MUNICIPAL SOLUTIONS	MSCOA SYSTEM SUPPORT	R 61 675,08
	SEBATA MUNICIPAL SOLUTIONS	BILLING TRAINING FOR REVENUE OFFICIALS (28 OCT 2024 - 01 NOV 2024)	R 71 875,00
		R 674 993,00	

Nquthu Municipality Monthly Budget Statement

5	BLACK CUBANS CONSULTING (PTY) LTD	DETAILED DESIGN FOR ROAD IMPROVEMENTS IN SUPPORT OF NEW BUSINESS PRECINCT IN NQUTHU TOWN	R	594 414,55
			R	594 414,55
6	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SLUM CLEARANCE OFFICERS DAY AND NIGHT SHIFT OCT 24	R	100 050,00
	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR OCT 24	R	380 458,48
			R	480 508,48
7	ADVENTURE TRAVEL	ACCOMMODATION FOR MV NYAWOSE AND L CEBEKHULU IN DURBAN (03-04 OCT24)	R	4 646,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR SE ZWANE, NL MTHEMBU AND T SANGWENI IN PMB (13-15 OCT 2024)	R	16 021,81
	ADVENTURE TRAVEL	ACCOMMODATION AND CONFERENCE FOR 55 DELEGATES AT DUNDEE (30-31 NOV2024)	R	108 091,38
	ADVENTURE TRAVEL	ACCOMMODATION AND CONFERENCE FOR INGOMA MEETING IN JOBURG (22-24 NOV2024)	R	179 719,63
	ADVENTURE TRAVEL	ACCOMMODATION FOR FINANCE INTERNS IN MIDRAND (01-06 NOV24)	R	59 736,75
	ADVENTURE TRAVEL	ACCOMMODATION FOR DEPUTY MAYOR AND HER BODYGUARDS IN DURBAN (21-22 OCT24)	R	6 796,50
	ADVENTURE TRAVEL	ACCOMMODATION FOR MB JIYANE IN DURBAN ATTENDING COGTA EVENT(14-15 OCT 2024)	R	2 002,15
	ADVENTURE TRAVEL	ACCOMMODATION FOR M MOLOI, ATTENDING TRAINING IN DURBAN ATTENDING(20-25 OCT 2024)	R	9 642,75
	ADVENTURE TRAVEL	ACCOMMODATION FOR MAYOR AND HIS BODYGUARDS (14-16 OCT2024)	R	6 785,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR 05 ASSET DELEGATES IN DURBAN (23-25 OCT24)	R	16 916,50
	ADVENTURE TRAVEL	ACCOMMODATION FOR 12 DELEGATES IN DURBAN, FOR INDIGENOUS GAMES (27-29 SEPT 2024)	R	45 771,16
	ADVENTURE TRAVEL	ACCOMMODATION FOR BH BHENGU IN DRANKENSBURG (14-18 OCT 2024)	R	6 988,15
			R	463 117,78
8	NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE L	HIRING OF MINIBUSES FROM NQUTHU TAXI ASSOCIATION	R	47 500,00
	NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE L	HIRING OF MINIBUSES FOR SPORTS IN NQUTHU STADIUM FROM 19 NQUTHU WARDS ON 19/10/2024	R	263 500,00
	NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE L	HIRING OF MINIBUSES FOR SPORTS IN NQUTHU STADIUM FROM 19 NQUTHU WARDS ON 20/10/2024	R	70 000,00
	NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE L	HIRING OF MINIBUSES FOR DISABLED LOCAL SELECTION FESTIVAL 2024 TO NQUTHU STADIUM ON	R	47 500,00
			R	428 500,00
9	NKOSINGIPHE INKAZIMULO TRADING AND PROJECTS	PREPARATION OF AFS SEPT-OCT 2024	R	404 746,58
			R	404 746,58
10	SIYEJABULA SECURITY SOLUTION	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR OCT 24	R	386 254,94
			R	386 254,94

Creditors listing report on table 6 show an outstanding creditors balance of R16 million rands. The creditors for this month are slightly decreased from R18 million rands reported in the previous month. There are creditors outstanding between the range of 90- 120 days amounting to R1.8 million rands . The summary for the November listing shows that accruals has a reduced from R776 thousand in the previous month to R 620 thousand.

Nquthu Municipality Monthly Budget Statement

Table 6: Outstanding creditor's listing for the month ending 30 November 2024

Invoice Age Analysis Report - November 2024										
Creditor/VendorName	VendorID	InvoiceNum	InvoiceDa	Outstanding	Days<30	Days30-60	Days60-	Days90-1	Days120-	Days150-1f
ESKOM HOLDINGS BULK 8848733513	1895	SP127/11/0008	2024/11/25	5 099 333,66	5 099 333,66	-	-	-	-	-
SOUTH AFRICAN REVENUE SERVICES	1927	SP127/11/0008	2024/11/22	98 266,40	98 266,40	-	-	-	-	-
SOUTH AFRICAN REVENUE SERVICES	1927	SP128/11/0008	2024/11/28	1 733 161,86	1 733 161,86	-	-	-	-	-
SOUTH AFRICAN REVENUE SERVICES	1927	SP129/11/0008	2024/11/28	98 355,75	98 355,75	-	-	-	-	-
NJMPP:PROVIDENT FUND	1642	SP128/11/0008	2024/11/28	1 121 340,80	1 121 340,80	-	-	-	-	-
SIYAKHONA HOLDINGS	6233	SP17/11/0008	2024/10/28	280 325,73	-	280 325,73	-	-	-	-
SIYAKHONA HOLDINGS	6233	I31/10/000103	2024/10/28	911 690,10	-	911 690,10	-	-	-	-
S S R SECURITY	2256	SP114/10/0008	2024/10/09	1 090 358,32	-	1 090 358,32	-	-	-	-
KWANONGOMA TRADING	4038	G25/11/00005	2024/11/25	129 000,00	129 000,00	-	-	-	-	-
KWANONGOMA TRADING	4038	G28/11/00005	2024/11/28	350 000,00	350 000,00	-	-	-	-	-
OURKINGDOM ENGINEERING AND PROJECTS	2959	SP17/11/0008	2024/10/16	486 716,39	-	486 716,39	-	-	-	-
FEZILE SECURITY SERVICES	4608	I16/8/0001005	2024/06/25	64 239,00	-	-	-	-	-	64 239,00
FEZILE SECURITY SERVICES	4608	I19/8/0001007	2024/06/30	375 629,12	-	-	-	-	-	375 629,12
INZALO ENTERPRISE MANAGEMENT SYSTEMS	1916	SP113/9/00008	2024/07/01	430 022,95	-	-	-	-	-	430 022,95
NKOSINGIPHE INKAZIMULO TRADING AND PROJECTS	4336	I28/11/000104	2024/11/28	362 140,92	362 140,92	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/10/00005	2024/10/29	6 151,35	-	6 151,35	-	-	-	-
ADVENTURE TRAVEL	4054	G29/10/00005	2024/10/29	11 122,80	-	11 122,80	-	-	-	-
ADVENTURE TRAVEL	4054	G29/10/00005	2024/10/29	2 179,25	-	2 179,25	-	-	-	-
ADVENTURE TRAVEL	4054	G29/10/00005	2024/10/29	29 376,75	-	29 376,75	-	-	-	-
ADVENTURE TRAVEL	4054	G28/11/00005	2024/11/28	21 559,05	21 559,05	-	-	-	-	-
ADVENTURE TRAVEL	4054	G28/11/00005	2024/11/28	21 559,05	21 559,05	-	-	-	-	-
ADVENTURE TRAVEL	4054	G28/11/00005	2024/11/28	3 659,30	3 659,30	-	-	-	-	-
ADVENTURE TRAVEL	4054	G28/11/00005	2024/11/28	16 967,10	16 967,10	-	-	-	-	-
ADVENTURE TRAVEL	4054	G28/11/00005	2024/11/28	3 659,30	3 659,30	-	-	-	-	-
ADVENTURE TRAVEL	4054	I29/10/000103	2024/10/15	18 927,72	-	18 927,72	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	3 659,30	3 659,30	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	4 355,05	4 355,05	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	23 115,00	23 115,00	-	-	-	-	-
ADVENTURE TRAVEL	4054	G7/11/000057	2024/11/07	2 280,00	2 280,00	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	22 659,60	22 659,60	-	-	-	-	-
ADVENTURE TRAVEL	4054	G7/11/000057	2024/11/07	22 746,42	22 746,42	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	5 873,05	5 873,05	-	-	-	-	-
ADVENTURE TRAVEL	4054	G7/11/000057	2024/11/07	17 549,00	17 549,00	-	-	-	-	-
ADVENTURE TRAVEL	4054	G7/11/000057	2024/11/07	22 746,42	22 746,42	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	15 130,68	15 130,68	-	-	-	-	-
ADVENTURE TRAVEL	4054	G29/11/00005	2024/11/29	55 141,96	55 141,96	-	-	-	-	-
LA HEALTH	1655	SP119/11/0008	2024/11/19	285 474,00	285 474,00	-	-	-	-	-
BARLOWORLD SOUTH AFRICA	1910	G28/11/00005	2024/11/28	312 339,10	312 339,10	-	-	-	-	-
SOLLY M SPORTS	2595	G29/11/00005	2024/11/29	250 000,00	250 000,00	-	-	-	-	-
SDM ASSET MANAGEMENT AND CONSULTING (PTY) LTD	4335	I28/11/000104	2024/11/28	270 556,92	270 556,92	-	-	-	-	-
NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE LIMIT	1915	G11/11/00005	2024/11/11	121 000,00	121 000,00	-	-	-	-	-
NQUTHU PIONEER TRANSPORT PRIMARY CO-OPERATIVE LIMIT	1915	G21/11/00005	2024/11/21	104 500,00	104 500,00	-	-	-	-	-
NEAK	6238	I31/10/000103	2024/10/25	211 807,00	-	211 807,00	-	-	-	-
INGQONDO CONSULTING	1702	SP125/10/0008	2024/10/18	205 596,44	-	205 596,44	-	-	-	-
AFRICAN LIFE	1630	SP129/11/0008	2024/11/28	172 268,59	172 268,59	-	-	-	-	-
EMALANGENI TECHNOLOGIES	4413	I4/9/00010124	2024/07/30	43 067,50	-	-	-	-	43 067,50	-
EMALANGENI TECHNOLOGIES	4413	I12/9/0001016	2024/08/31	43 067,50	-	-	-	43 067,50	-	-
EMALANGENI TECHNOLOGIES	4413	I1/10/0001021	2024/09/20	43 067,50	-	-	43 067,50	-	-	-
EMALANGENI TECHNOLOGIES	4413	I1/11/0001038	2024/10/25	43 067,50	-	43 067,50	-	-	-	-
SAMWUMED	2639	SP119/11/0008	2024/11/19	110 157,00	110 157,00	-	-	-	-	-
IGATSHA CONSULTING	6036	I24/7/0001001	2024/06/30	121 300,00	-	-	-	-	-	121 300,00
Old Mutual Group Scheme	2632	SP128/11/0008	2024/11/28	101 245,99	101 245,99	-	-	-	-	-
VEXOSCORE FIRE	4004	G26/11/00005	2024/11/26	99 000,05	99 000,05	-	-	-	-	-
NJMPP: SUPER ANNUATION	1643	SP127/11/0008	2024/11/22	81 180,36	81 180,36	-	-	-	-	-
Bonitas Nquthu	2630	SP119/11/0008	2024/11/19	75 828,00	75 828,00	-	-	-	-	-
FIT & GO DUNDEE T/A YTRES TO GO	1918	G28/11/00005	2024/11/28	82 455,00	82 455,00	-	-	-	-	-
MPUNDLE HOLDINGS (PTY)LTD	6515	G28/11/00005	2024/11/28	69 220,00	69 220,00	-	-	-	-	-
MPUNDLE HOLDINGS (PTY)LTD	6515	G29/11/00005	2024/11/29	750,00	750,00	-	-	-	-	-
IFP MEMBERS	2636	SP126/11/0008	2024/11/22	68 593,11	68 593,11	-	-	-	-	-
AVBOB	1631	SP128/11/0008	2024/11/28	64 027,65	64 027,65	-	-	-	-	-
MZOLO CONSULTING ENGINEERS	6178	I14/8/0001005	2024/06/28	59 335,25	-	-	-	-	-	59 335,25
SAMSTAR SIGNS AND PRINTING	4008	G14/11/00005	2024/11/14	29 650,00	29 650,00	-	-	-	-	-
ITHALA BANK NTU	2645	SP126/11/0008	2024/11/22	24 674,57	24 674,57	-	-	-	-	-
Metropolitan Life	2631	SP128/11/0008	2024/11/28	24 082,76	24 082,76	-	-	-	-	-
KeyHealth Medical Scheme	2637	SP119/11/0008	2024/11/19	22 987,00	22 987,00	-	-	-	-	-
MAKHOPA MULTI PURPOSE	6555	G19/11/00005	2024/11/19	4 780,00	4 780,00	-	-	-	-	-
MAKHOPA MULTI PURPOSE	6555	G22/11/00005	2024/11/22	15 625,00	15 625,00	-	-	-	-	-
CABHANE PROJECTS	6196	I13/11/000103	2024/10/21	19 600,00	-	19 600,00	-	-	-	-
IFP SAVING CLUB NQUTHU	1648	SP126/11/0008	2024/11/22	19 000,00	19 000,00	-	-	-	-	-
MMG TOYOTA DUNDEE	4345	G29/11/00005	2024/11/29	18 805,86	18 805,86	-	-	-	-	-
MMG TOYOTA DUNDEE	4345	G29/11/00005	2024/11/29	2 760,10	2 760,10	-	-	-	-	-
THEMBALAMBISA CATERING AND PROJECTS	6351	G19/9/000055	2024/09/19	10 000,00	-	-	10 000,00	-	-	-

Nquthu Municipality Monthly Budget Statement

THEMBALAMAMBISA CATERING AND PROJECTS	6351	G19/11/00005	2024/11/19	8 400,00	8 400,00	-	-	-	-	-
BELL EQUIPMENT SALES SOUTH AFRICA	1912	G21/11/00005	2024/11/21	20 976,91	20 976,91	-	-	-	-	-
GEFF	1652	SP127/11/00005	2024/11/22	18 165,84	18 165,84	-	-	-	-	-
LWANDES TRADING	1739	G19/11/00005	2024/11/19	18 000,00	18 000,00	-	-	-	-	-
IMATU	2641	SP128/11/00005	2024/11/28	17 542,00	17 542,00	-	-	-	-	-
TWINNY TRADING ENTERPRISE	6516	G29/10/00005	2024/10/29	8 750,00	-	8 750,00	-	-	-	-
TWINNY TRADING ENTERPRISE	6516	G28/11/00005	2024/11/28	7 000,00	7 000,00	-	-	-	-	-
GUBE PRINTING AND DESIGNS	1688	G18/11/00005	2024/11/18	7 500,00	7 500,00	-	-	-	-	-
GUBE PRINTING AND DESIGNS	1688	G18/11/00005	2024/11/18	7 499,00	7 499,00	-	-	-	-	-
TIN CLIP TRADING (PTY) LTD	1833	G15/11/00005	2024/11/15	5 560,00	5 560,00	-	-	-	-	-
TIN CLIP TRADING (PTY) LTD	1833	G29/11/00005	2024/11/29	8 436,00	8 436,00	-	-	-	-	-
SIPHE MZILANKATHA TRADING	6744	G24/10/00005	2024/10/24	9 200,00	-	9 200,00	-	-	-	-
SIPHE MZILANKATHA TRADING	6744	G29/11/00005	2024/11/29	4 000,00	4 000,00	-	-	-	-	-
CTRACK MZANSI	2777	I28/10/000103	2024/10/22	7 175,07	-	7 175,07	-	-	-	-
CTRACK MZANSI	2777	I8/11/000103	2024/09/22	7 175,07	-	-	7 175,07	-	-	-
DUNDEE LAWNMOWER CENTRE	4764	G20/11/00005	2024/11/20	6 640,00	6 640,00	-	-	-	-	-
DUNDEE LAWNMOWER CENTRE	4764	G21/11/00005	2024/11/21	7 321,00	7 321,00	-	-	-	-	-
WENZILEOVAYO TRADING ENTERPRISE	1871	G28/11/00005	2024/11/28	12 000,00	12 000,00	-	-	-	-	-
ISIZWESINOTHILE (PTY) LTD	2625	G22/10/00005	2024/10/22	5 000,00	-	5 000,00	-	-	-	-
ISIZWESINOTHILE (PTY) LTD	2625	G27/11/00005	2024/11/27	6 500,00	6 500,00	-	-	-	-	-
SILUTSHANA CONSTRUCTION	2913	G28/10/00005	2024/10/28	10 625,00	-	10 625,00	-	-	-	-
AUTO HOUSE VRYHEID	1908	G24/10/00005	2024/10/24	12 167,33	-	12 167,33	-	-	-	-
LIBERTY LIFE	1637	SP129/11/00005	2024/11/28	10 447,32	10 447,32	-	-	-	-	-
SSPS OPULENCE GROUP	6608	I15/11/000104	2024/11/15	11 672,50	11 672,50	-	-	-	-	-
MOBILE TELEPHONE NETWORKS	2532	I15/11/000104	2024/10/25	11 036,30	-	11 036,30	-	-	-	-
ULWANDLE ALUWELWA TRADING	2498	G29/10/00005	2024/10/29	9 500,00	-	9 500,00	-	-	-	-
AMOR MAZI TRADING	6407	G29/10/00005	2024/10/29	9 375,00	-	9 375,00	-	-	-	-
KAJOHNI TRADING	1716	G31/10/00005	2024/10/31	9 375,00	-	9 375,00	-	-	-	-
KASOMPISI HOLDINGS	4654	G14/11/00005	2024/11/14	4 500,00	4 500,00	-	-	-	-	-
KASOMPISI HOLDINGS	4654	G22/11/00005	2024/11/22	4 500,00	4 500,00	-	-	-	-	-
SINENKAZIMULO (PTY) LTD	6748	G28/10/00005	2024/10/28	8 875,00	-	8 875,00	-	-	-	-
MPUMESHI	1758	G21/11/00005	2024/11/21	8 544,30	8 544,30	-	-	-	-	-
AYAMUKELWE 3320 TRADING ENTERPRISE	6815	G28/11/00005	2024/11/28	8 500,00	8 500,00	-	-	-	-	-
MO MTWANA TRADING	2281	G20/11/00005	2024/11/20	8 436,00	8 436,00	-	-	-	-	-
LILUNGILE TRADING ENTERPRISE	4377	G14/11/00005	2024/11/14	8 000,00	8 000,00	-	-	-	-	-
NONSIPOHO	6197	G13/11/00005	2024/11/13	7 500,00	7 500,00	-	-	-	-	-
DA GAMMA DESIGNS (PTY) LTD	5821	G19/11/00005	2024/11/19	7 500,00	7 500,00	-	-	-	-	-
SERVE YOU RITE	6557	G28/11/00005	2024/11/12	7 125,00	7 125,00	-	-	-	-	-
SALGABC LEVIES	2633	SP129/11/00005	2024/11/28	7 038,55	7 038,55	-	-	-	-	-
SABKH	6396	G14/11/00005	2024/11/14	7 000,00	7 000,00	-	-	-	-	-
SASALETHU FUNERAL SERVICES	4177	G22/11/00005	2024/11/22	6 876,00	6 876,00	-	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	1 178,35	-	1 178,35	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	874,55	-	874,55	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	992,50	-	992,50	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	673,29	-	673,29	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	1 032,19	-	1 032,19	-	-	-	-
NQUTHU SERVICE STATION	1950	SP18/11/0008	2024/10/30	1 636,61	-	1 636,61	-	-	-	-
SAGE SOUTH AFRICA	1917	I4/11/0001035	2024/10/18	7 150,01	-	7 150,01	-	-	-	-
THEMBALINE TRADING (PTY)	1831	G7/11/000057	2024/11/07	5 500,00	5 500,00	-	-	-	-	-
ASSUPOL	4725	SP128/11/00005	2024/11/28	5 420,36	5 420,36	-	-	-	-	-
SALGBC(AGENCY SHOP FEES)	1660	SP128/11/00005	2024/11/28	5 191,00	5 191,00	-	-	-	-	-
INTWENHLE NJENGE ULTRAMELOH TRADING	4056	G14/11/00005	2024/11/14	5 000,00	5 000,00	-	-	-	-	-
EZABAWELI TRADING	1678	G19/11/00005	2024/11/19	5 000,00	5 000,00	-	-	-	-	-
CUWANA TRADING	2065	G20/11/00005	2024/11/20	5 000,00	5 000,00	-	-	-	-	-
NOBUHLE NTSHINGILE	6192	SP121/11/00005	2024/11/21	4 907,93	4 907,93	-	-	-	-	-
NOZIPHO J. MAGUBANE	2654	SP121/11/00005	2024/11/21	4 907,93	4 907,93	-	-	-	-	-
LUNGELO NGOBESE	6814	SP115/11/00005	2024/11/06	4 900,00	4 900,00	-	-	-	-	-
MDURAH AUTO SPARES	6780	SP121/11/00005	2024/10/30	4 800,00	-	4 800,00	-	-	-	-
PHILISIWE THEMBELIHLE MNGUNI	6788	SP113/11/00005	2024/11/04	4 750,00	4 750,00	-	-	-	-	-
NOYANDA EVENTS	4035	G22/10/00005	2024/10/22	4 500,00	-	4 500,00	-	-	-	-
Langa Siboniso	6616	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
Jele Sandile	6618	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
Mbatha Mesuli	6619	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
Mbatha Mandlenkosi	6620	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MLAMBO MINENHLE	6622	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MTHABELA BONGIWE	6623	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
BUTHELEZI LONDIWE	6624	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
SHABANGU SPHUMELELE	6625	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
THUSINI NTOMBIYENKOSI	6626	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MNCWABE SILINDOKUHLE	6627	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
LANGA SINDISIWE	6629	SP126/11/00005	2024/11/22	4 000,00	4 000,00	-	-	-	-	-

Nquthu Municipality Monthly Budget Statement

LIMBA NYANISO	6631	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MBATHA ZENZELE	6632	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
NTULI SIPHOSENKOSI	6633	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
NDLOVU MTHUNZI	6637	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
BUTHELEZI BONGEKILE	6636	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
Dahile MAHLAHLA OCTAVIA HAPPY-JOYCE	6734	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MDLESTHE MALIBONGWE	6621	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
BUTHELEZI GUGULETHU	5813	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
MAGUBANE EMMACULATE NOZIPHO	5817	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
NQGOBANE CHIEF MALULEKE	6641	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
SIGUBUBU PN	5816	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
NGOBESE NTOMBIFUTHI ANGEL	6766	SPI26/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
SITHOLE NOSIPHO	6628	SPI29/11/0008	2024/11/22	4 000,00	4 000,00	-	-	-	-	-
SAMWU UNION	2634	SPI28/11/0008	2024/11/28	3 120,00	3 120,00	-	-	-	-	-
MAGISTRATE NQUTHU	1654	SPI19/11/0008	2024/11/19	800,00	800,00	-	-	-	-	-
MAGISTRATE NQUTHU	1654	SPI19/11/0008	2024/11/19	1 200,00	1 200,00	-	-	-	-	-
MAGISTRATE NQUTHU	1654	SPI19/11/0008	2024/11/19	500,00	500,00	-	-	-	-	-
THULANI MTSHALI	6809	SPI15/11/0008	2024/11/05	2 300,00	2 300,00	-	-	-	-	-
THAMISANQA DERICK BUTHELEZI	6812	SPI15/11/0008	2024/11/06	2 000,00	2 000,00	-	-	-	-	-
NJABULO MBONGELANI BUTHELEZI	6004	SPI28/11/0008	2024/11/28	1 538,75	1 538,75	-	-	-	-	-
MASINDENI HIGHNESS N	6694	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MDLETSHE SIYABONGA ERIC	4783	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MNCUBE ZINHLE M	4784	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MBALENHLE DLADLA	4788	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
BUTHELEZI KHANYIP	4785	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
KHUMALO XOLILE NKAZIMULO	6700	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MTSHALI SAMUKELISIWE PROMISE	4801	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
NGCOBO THANDEKA VICKY	6704	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
JELE SIPHAKAMISO	6705	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MOTLOUNG MAVIS PONTSO	4455	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
SITHOLE SINENHLANHLA S	6707	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
THEMBELIHLI MBOKAZI	6708	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
DLADLA THANDAZILER	6713	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MAJOLA XOLISWA N	6715	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MNCULWANE NOKUPHILA	6716	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
HLATSHWAYO KHANYISILE	6717	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
NENE NELISWE B	6720	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
SIGUBUDU NC	6735	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
THABEDE MBALIS	6722	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
GAMA ZANDILE P	6723	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
NTOMBIFUTHI SIBIYA	6724	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
NDLOVU LS	6725	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
MOLEFE MSWARELENG PRECIOUS	6727	SPI29/11/0008	2024/11/28	1 010,88	1 010,88	-	-	-	-	-
IMATU LOAN	6601	SPI26/11/0008	2024/11/22	882,91	882,91	-	-	-	-	-
NJMPF FUNERAL AID SCHEME	1659	SPI29/11/0008	2024/11/28	700,00	700,00	-	-	-	-	-
Khulu Albertinah Nomshado	6779	SPI15/11/0008	2024/11/15	600,00	600,00	-	-	-	-	-
Shongwe Vuma Elijah	6818	SPI27/11/0008	2024/11/27	600,00	600,00	-	-	-	-	-
MAGISTRATE-BSS BUTHELEZI	5864	SPI19/11/0008	2024/11/19	500,00	500,00	-	-	-	-	-
MAGISTRATE-MEMELA	5865	SPI19/11/0008	2024/11/19	500,00	500,00	-	-	-	-	-
NGWENYA SIMPHIWE	1656	SPI19/11/0008	2024/11/19	500,00	500,00	-	-	-	-	-
NSFAS	2646	SPI19/11/0008	2024/11/19	285,00	285,00	-	-	-	-	-
A SINGHT & ASSOCIATES	5831	SPI26/11/0008	2024/11/22	285,00	285,00	-	-	-	-	-
MAGISTRATE-XA XIMBA	5866	SPI19/11/0008	2024/11/19	250,00	250,00	-	-	-	-	-
BEST FUNERAL SOCIETY	2627	SPI29/11/0008	2024/11/28	214,13	214,13	-	-	-	-	-
TOTAL				16 772 743,84	12 135 004,40	3 440 835,55	60 242,57	43 067,50	43 067,50	1 050 526,32

CREDITORS AGEING SUMMARY

Payroll Invoices	4 293 436,19
Accruals	620 503,37
Total Current Invoices	R 11 858 804,28
GRN (SCM UNIT)	2 217 557,08
Actual Invoices	9 641 247,20
TOTAL	16 772 743,84

Table 7: Creditor’s ageing reconciliation for the month ending 30 November 2024

CREDITORS ACCOUNT RECONCILIATION REPORT MONTH ENDING NOVEMBER 2024																																	
Total Balances as per EMS INVOICE AGE ANALYSIS REPORT:	R 16 772 743,84																																
AGE ANALYSIS TOTAL AMOUNT:	R 16 772 743,84																																
CLOSING BALANCE FOR UNPAID CREDITORS AS PER AGE ANALYSIS REPORT	R 16 772 743,84																																
AGED ANALYSIS	<div style="border: 1px solid black; padding: 5px;"> ✔ R 16 772 743,84 <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px;">R</td> <td style="width: 10px;">-</td> <td style="width: 10px;">R</td> <td style="width: 10px;">0,00</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 12 135 004,40</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 3 440 835,55</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 60 242,57</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 43 067,50</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 43 067,50</td> </tr> <tr> <td>R</td> <td>-</td> <td>✔</td> <td>R 1 050 526,32</td> </tr> <tr> <td>R</td> <td>-</td> <td></td> <td>R 0,00</td> </tr> </table> </div>	R	-	R	0,00	R	-	✔	R 12 135 004,40	R	-	✔	R 3 440 835,55	R	-	✔	R 60 242,57	R	-	✔	R 43 067,50	R	-	✔	R 43 067,50	R	-	✔	R 1 050 526,32	R	-		R 0,00
R	-	R	0,00																														
R	-	✔	R 12 135 004,40																														
R	-	✔	R 3 440 835,55																														
R	-	✔	R 60 242,57																														
R	-	✔	R 43 067,50																														
R	-	✔	R 43 067,50																														
R	-	✔	R 1 050 526,32																														
R	-		R 0,00																														
<ul style="list-style-type: none"> Current (Transactions below 30 days) <30 Days <60 Days <90 Days <120 Days <150 Days <180 Days >180 Days 																																	

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, three transactions were concluded in the month of September.

a) Deviations

Deviations report for the month of November contains October information due to delays in receiving recent report. The deviations shows a balance of R1.6 million rands , all the deviations are approved and the details of the reasons for deviations are included in the in the deviation documents.

The increase in the number of deviations is caused by proper documentation of sole service provider such as car dealership for vehicle repairs services in this financial year and also registrations with professional bodies such as CMAM, CIGFARO and SALGA.

Table 8: Deviation register for the month ending 30 November 2024

Date identified	Date reported to Mayor	Description	Supplier	Services Rendered	End User Department	Amount
19/07/2024	26/07/2024	MAINTENANCE VEHICLE EMERGENCY REPAIR OF BG42PW ZN WHICH ITD STARTER STOP WORKING	NTT TOYOTA VRYHEID	VEHICLE EMERGENCY REPAIR	CORPORATE SERVICES	R 5 893,75
19/07/2024	26/07/2024	REPAIR AND SERVICE FIRE FIGHTING EQUIPMENT FOR RAPID INTERVENTION VEHICLE NTU 4806	VEXOSCORE FIRE	MAINTENANCE VEHICLE EMERGENCY	CORPORATE SERVICES	R 127 650,00
19/07/2024	26/07/2024	REPAIR MAJOR PUMPER FOR NTU 3872 FIRE FIGHTER MACHINERY AND PERIPHERALS	VEXOSCORE FIRE	MAINTENANCE VEHICLE EMERGENCY	CORPORATE SERVICES	R 136 580,00
31/07/2024	08/06/2024	MAINTENANCE VEHICLE CONDITION BASED (CHANGING TYRES) SUPPLY, FITTING, BALANCING AND WHEEL ALIGNMENT OF 02 TYRE FOR BJ59RL-ZN	FIT AND GO DUNDEE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 2 900,00
31/07/2024	08/07/2024	REPLACEMENT OF BATTERY FOR LAND CRUISER NTU 4677	FARMTRAC DUNDEE	MAINTENANCE VEHICLE EMERGENCY	CORPORATE SERVICES	R 2 046,20
2024/08/08	15/08/2024	SERVICE FOR BJ 59 RL -ZN WHICH IS ON 200 000KM	NTT TOYOTA VRYHEID	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 10 471,80
22/08/2024	22/08/2024	SUPPLY AND FIT 5 TYRES FOR NISSAN NAVARA WITH WHEEL ALGNMENT PLUS BALANCING	FIT AND GO DUNDEE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 13 999,97
22/08/2024	23/08/2024	REQUEST TO PURCHASE AND FIT 04 TYRES USED AS SPARE WHEELS FOR FIRE ENGINE AND SUPPORT VEHICLE	FIT AND GO DUNDEE	MAINTENANCE VEHICLE	EXECUTIVE & COUNCIL	R 12 300,00
22/08/2024	27/08/2024	REQUEST TO PURCHASE 05 TYRES FOR LANDCRUISER NTU 4677	FIT AND GO DUNDEE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 14 000,00
28/09/2024	29/08/2024	SERVICE AND REPAIRS FOR NTU 7346	KOMATSU SOUTH AFRICA	MAITENANCE VEHICLE	CORPORATE SERVICES	R 62 334,12
28/08/2024	29/08/2024	REQUEST FOR SERVICE AND REPAIRS FOR TNT MINI MAJOR RESCUE SETS	VEXOSCORE FIRE	MECHINERY EQUIPMENT PLANNER	CORPORATE SERVICES	R 99 000,05
22/08/2024	22/08/2024	REGISTRATION FOR S XABA AND S HADEBE	CIGFARO	REGISTRATION	FINANCE	R 19 006,00
2024/01/10	10/01/2024	REPAIRS ON THE WATER TANK BK 28 MR -ZN	AUTOHOUSE VRYHEID	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 148 217,75
2024/10/10	10/10/2024	PURCHASE OF 04 TYRES SIZE 265/R18	BESTDRIVE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 11 887,00
2024/10/10	10/10/2024	PURCHASE OF 04 TYRES SIZE 245/70 R16	BESTDRIVE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 9 487,50
2024/10/15	15/10/2024	06 X 315/80 R22.5B TYRES	BESTDRIVE	MAINTENANCE VEHICLE	CORPORATE SERVICES	R 31 050,00
14/10/2024	17/10/2024	PROMO	SABC	ADVERTISING	EXECUTIVE & COUNCIL	R 96 048,00
14/10/2024	17/10/2024	HIRE OF 100 MINIBUSES FOR SALGA SELECTION	NQUTHU PIONEER	HIRE OF MINIBUSES	CORPORATE SERVICES	R 263 500,00
17/10/2024	17/10/2024	HIRE OF 19 MINIBUSES FOR SALGA SELECTION	NQUTHU PIONEER	HIRE OF MINIBUSES	CORPORATE SERVICES	R 70 000,00
24/10/2024	24/10/2024	REPAIR ON NTU 3696	NISSAN VRYHEID	MAINTANANCE VEHICLE	CORPORATE SERVICES	R 123 967,00
24/10/2024	24/10/2024	REPAIR ON NTU 4356	NISSAN VRYHEID	MAINTANANCE VEHICLE	CORPORATE SERVICES	R 48 701,53
24/10/2024	24/10/2024	REPAIR ON NTU	MMG TOYOTA	MAINTANANCE VEHICLE	CORPORATE SERVICES	R 15 598,80
29/10/2024	29/10/2024	SERVICE FOR VEHICLE BL56KZ-ZN	NISSAN VRYHEID	MAINTANANCE VEHICLE	CORPORATE SERVICES	R 6 120,83
29/10/2024	29/10/2024	HIRE 17 MINIBUSES FOR DISTRICT SALGA SELECTION	NQUTHU PIONEER	HIRE OF MINIBUSES	CORPORATE SERVICES	R 152 000,00
29/10/2024	29/10/2024	PURCHASE OF ROLLER TYRE	MOLLS RETREADING	MAINTANANCE VEHICLE	TECHNICAL SERVICES	R 115 441,02
29/10/2024	29/10/2024	PURCHASE OF 04 ROLLER TYRE	FIT AND GO DUNDEE	MAINTANANCE VEHICLE	TECHNICAL SERVICES	R 61 500,00
29/10/2024	29/10/2024	REPAIR ON VEHICLE	MMG TOYOTA	MAINTANANCE VEHICLE	TECHNICAL SERVICES	R 9 657,30
TOTAL						R 1 669 358,62

b) Fruitless and Wasteful Expenditure Register

Fruitless and Wasteful Expenditure Register for the month ending 30 November 2024 reflects brought forward figures of R184 519,66 and R5.56 emanating from Telkom and COIDA penalties respectively there are no changes from the previous month. Telkom has stopped billing the municipality.

Table 9: Fruitless and Wasteful Expenditure Register – 30 November 2024

Annexure C Demarcation Board Code: KZN242 Register for Fruitless and wasteful Expenditure Year Ended 30 June 2025		Financial Year 2024/ 2025 Nquthu Local Municipality Month November
Description	Month	Amount
Telkom		R5,56
Interest on overdue account- #66587	Jul-24	R5,56
	Aug-24	R -
	Sep-24	R -
	Oct-24	-
	Nov-24	-
Eskom		
Interest on overdue account	Jul-24	-
	Aug-24	-
	Sep-24	-
	Oct-24	-
	Nov-24	-
Umzinyathi Municipality		
Other- Penalty fees paid in Aug 2024		R184 514,10
Penalties/interest		
Employment & Labour Sec83(6) Penalty - 2015	#67839	R27 992,25
Employment & Labour Sec83(6) Penalty - 2020	#67839	R50 430,34
Employment & Labour Sec83(6) Penalty - 2021	#67839	R49 617,96
Employment & Labour Sec83(6) Penalty - 2022	#67839	R56 473,55
Other		
TOTAL 2024/2025		R 184 519,66

c) **Contract management** – The register for all contracts is kept within the contract management unit. 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.

d) **Top 10 Issued Orders List – 30 October 2024**

The data contained herein is pertaining to October month due to delays in receiving updated information at the time of reporting.

NO.	SERVICE PROVIDER	CONTRACT AMOUNT	DATE OF AWARD	BBBEE CONTRIBUTION LEVEL
1.	ADVENTURE TRAVEL	R580 412.00	31/10/2024	
2.	NISSAN VRYHEID	R178 790.00	31/10/2024	
3.	AUTOHOUSE VRYHEID	R157 316.75	31/10/2024	

4.	NQUTHU PIONEER	R485 500.00	31/10/2024	
5.	KWANONGOMA TRADING	R290 000.00	31/10/2024	
6.	BESTDRIVE	R52 365.50	31/10/2024	
7.	TIN CLIP TRADING	R22 435.00	31/10/2024	
8.	TWINNY TRADING	R21 500.00	31/10/2024	
9.	NONSIPHO	R31 000.00	31/10/2024	
10.	MAKHOPA MULTI PURPOSE	R22 855.00	31/10/2024	

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

e) **IRREGULAR EXPENDITURE (CAPITAL AND OPERATIONAL EXPENDITURE) – 30 November 2024**

The register is enclosed to this report as **Annexure B**. Below is the summary of the irregular expenditure for the month of November 2024. There is an increase on the capital expenditure by R4.9 million, thus the total capital irregular expenditure for the month of November amounts to R31.5 million, and operational expenditure totals to R6.6 million.

IRREGULAR EXPENDITURE TOTAL - NOVEMBER			
QUARTER 2			
MONTH No.	MONTH NAME	EXPENDITURE	
OPENING BALANCE		OPERATIONAL	CAPITAL
		R2 761 114,28	R22 303 586,93
4	October	R3 006 501,32	R4 213 669,88
5	November	R908 556,79	R4 995 247,35
CLOSING BALANCE		R6 676 172,39	R31 512 504,16

f) **INVENTORY MANAGEMENT** – inventory reconciliation report for end of November show an inventory balance of R1.3 million rands which decreased from previous months balance of R1.4 million rands due to receipts amounting to R77 thousand rands and issues amounting to R169 thousand rands. There has not been an inventory count to date. Table 10 below reflect November inventory report.

Table 10: Inventory Reconciliation for the month ending 30 November 2024

Inventory Reconciliation - November 2024	
INVENTORY MODULE	
OPENING BALANCE AS PER INVENTORY REPORT	R 1 412 938,76
ADD: TOTAL RECEIPTS	R 77 095,00
Inventory purchases for the month	R 77 095,00
LESS: TOTAL ISSUES	(R 169 897,06)
Inventory issued from stores during the month	(R 169 897,06)
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 1 320 136,70
GENERAL LEDGER VOTE BALANCE:	R 1 321 127,18

2.7. COST CONTAINMENT MEASURES

MCCR quarterly report will be tabled in council for the second quarter outlining the areas of compliance with Municipal Cost Containment Regulations. The management is committed to improving controls, engage in training and capacity building to avoid re-occurrence of UIFW cases. Accounting Officer will implement consequence management where applicable.

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.

This report contains October information due to delays in receiving relevant reports at the time of reporting. Material variances on Table C4 based on actuals against budget the following has been noted:

- Interest for both exchange revenue and non-exchange revenue reflect 487325% and 86% respectively. The excessive variance for exchange revenue is caused by the zero budget, and for the non-exchange revenue the budget is available, and the actual YTD figure is informed by the number of customers that are in arrears.
- Operational revenue – entails skills development levy refunds and early settlement discounts from organisation that offer such discounts, 2105% is the variance which requires that the municipality study the current trend of this revenue source and adjust the budget accordingly in the coming year since the budget is lower than the actual YTD figure.

- Sale of goods and rendering of service – this is the revenue from building plans, burial fees, photocopies, advertising, and tender documents. There is -33% 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 – 29% variance is noted. The payroll data is in the process of being uploaded in the financial system. By the end of October all the first quarter transactions will be in the financial system.
- Remuneration of councillors -41% 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.
- The negative 100% variance is caused by the items that has zero YTD actual figures as per the following: a) debt impairment b) depreciation and amortisation c) interest d) transfers and subsidies. The depreciation has been calculated in October and will reflect going forward in quarter two. Debt impairment has no calculations thus far. There are zero transactions recorded in the transfers and subsidies line item as there were no requests for procurement received in this quarter.
- Irrecoverable debt written off shows 97% – including the debtors that have been written off relating to indigent status approval.
- Inventory consumed and bulk purchases show a variance of -67% and 28% respectively due to actual recorded in line with the internal end-user requests for consumables and in line with the actual billing by ESKOM.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

Section 71 - for the month ending 30 November 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

02/12/2024