



ACCOUNTING OFFICERS REPORT TO THE EXECUTIVE MAYOR FOR THE MONTH OF SEPTEMBER 2023 IN TERMS OF MFMA SECTION 71, 66 AND REPORT IN TERMS OF SECTION 6 OF SCM REGULATIONS

1. Purpose

To submit the monthly report for the month of September 2023 in terms of S66, 71 of the MFMA, SCM and asset report for noting by the Executive mayor

2. Legislative requirements

Municipal Finance Management Act (Act 56 of 2003) S66

Municipal Finance Management Act (Act 56 of 2003) S71

3. Discussion

At the end of September 2023 an analysis of budget and actual performance as required by the legislation was performed. The following variances were noted:

3.1. FINANCIAL PERFORMANCE ON REVENUE BY SOURCE PER THE APPROVED BUDGET

EC157 King Sabata Dalindyebo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		523 932	640 141		48 260	139 784	160 035	(20 251)	-13%	640 141
Service charges - Waste management		53 284	68 241		560	60 406	68 241	(7 835)	-11%	68 241
Sale of Goods and Rendering of Services		12 635	20 623		551	9 441	5 156	4 285	83%	20 623
Agency services		12 813	19 891		1 091	3 028	4 973	(1 945)	-39%	19 891
Interest earned from Receivables		35 523	19 752		3 682	10 614	4 938	5 676	115%	19 752
Interest from Current and Non Current Assets		4 305	1 380		291	1 305	345			1 380
Rental from Fixed Assets		21 994	20 669		1 872	5 819	3 432	2 386	70%	20 669
Licence and permits		523	479		49	139	120	19	16%	479
Operational Revenue		4 387	21 256		103	203	5 314	(5 111)	-96%	21 256
Non-Exchange Revenue										
Property rates		-	331 582		(462)	297 082	331 582	(34 500)	-10%	331 582
Surcharges and Taxes		10 914	-		1 144	5 217	-	5 217		-
Fines, penalties and forfeits		5 347	46 705		273	1 020	11 676	(10 656)		46 705
Licence and permits		784	2 743		64	365	686	(321)		2 743
Transfers and subsidies - Operational		428 066	458 457		1 734	186 934	187 090	(156)		458 457
Transfers and subsidies - capital		134 014	196 106		8 080	34 819	49 026	(14 208)	(0)	196 106
Interest		29 913	19 110		2 691	6 593	4 778	1 816		19 110
Gains on disposal of Assets		(6 777)	-		-	-	-	-		-
Other Gains		23 535	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 295 189	1 867 136	-	69 982	762 767	837 392	(74 625)	-9%	1 867 136

COMMENTS ON MATERIAL VARIANCES FROM PROJECTED REVENUE

3.1.1. Property Rates reflects a shortfall of thirty-four million five hundred and seven thousand (R34.5 million).

The total billed income for property rates and fire brigade amounts to three hundred and five million (R305 million), and ninety-eight million (R98 million) has been collected representing 32% of total billed income. Of the three hundred and five million billed an amount of seven million relates to fire brigade fees.

3.1.2. Electricity Sales show a shortfall of twenty million (R20 million).

Other factors that might reduce the electricity revenue below expected levels are:

- Theft of electricity through foreign meters, meter bypasses and tempering and illegal connections.
- Eskom Load shedding results to communities and businesses using less units of energy.

Of the total billed income for electricity amounting to ninety-one million (R91 million) excluding prepaid electricity amounting to forty-eight million (R48 million), an amount of ninety million (R90 million) has

been collected representing 98% of the total billed income. This is an indication that more debtors were collected during the period under review and including previous year's debts.

It should be noted that electricity sales to date are sitting at R139 million including prepaid sales while the electricity bulk purchases are sitting at R171 million, and this shows that the service is running at a loss without taking into account the salaries and other expenses relating to the electricity department.

3.1.3 Refuse removal shows a shortfall of seven million eight hundred thousand (R7.8 million). Of the total billed income for refuse removal amounting to fifty-nine million (R59 million), an amount of nine million two hundred thousand (R9.2 million) has been collected representing 16% of the total billed income.

3.1.4 Rental of facilities and equipment shows a surplus of two million four hundred thousand (R2.4 million).
Of the total billed income for rental amounting to five million (R5 million), an amount of one million five hundred thousand (R1.5 million) has been collected representing 31% of total billed income. Some of the factors are:

3.1.5. Interest on outstanding debtors reflect a surplus of five million six hundred thousand (R5.6 million). This is due to increases in arrear debt and low collection rates. Collection levels needs to be improved.

3.1.6 Fines, penalties and forfeits reflect a shortfall of ten million (R10 million).

Attempts should be made to improve collection including implementation of the traffic fines management by TRUVERO.

3.1.7 Agency fees show a shortfall of one million nine hundred thousand rands (R1.9 million). This relates to these services:

- Motor Vehicle registration Centre
- Motor Vehicle Testing Centre and
- Drivers Licence Testing Centre

Attempts should be made to improve revenue collection.

3.1.8 Other Revenue show a shortfall of five million (R5 million). There is under collection on disconnections fees and sale of meter boxes.

3.1.9 Grants and subsidies:

3.1.9.1 Operational grants show a underspending of one hundred and fifty-six thousand (R156 000).

Due to non-movement on the following grants:

Non – spending on the following Grants

- Electricity demand side management
- Library Grant
- Neighbourhood Grant

The following grants are already overspent:

- Overspending in EPWP of an amount of R1 853 007.49
- SETA was not budgeted for, and we have spent an amount of R162 138.75.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE	VAR %
Grant - Prov: Equitable Share	434 856 000,00	181 190 000,00	181 190 000,00	-	0%
Grant - State: Financial Manag	2 850 000,00	644 485,05	712500	68 014,95	10%
Grant income- Electricity demand side man	4 000 000,00	-	1000000	1 000 000,00	100%
Grant Income - Expanded Public Works (EP	4 238 000,00	2 912 507,49	1059500	- 1 853 007,49	-175%
Grant income Library	1 750 000,00	-	437500	437 500,00	100%
Grant Income - Infrastructure	5 500 000,00	1 138 113,79	1375000	236 886,21	17%
Grant - Prov: MIG	5 163 450,00	886 815,58	1290862,5	404 046,92	31%
Neighbourhood Grant Income	100 000,00	-	25000	25 000,00	100%
Grant Income - SETA		162 138,75		- 162 138,75	-100%
	458 457 450,00	186 934 060,66	187 090 362,50	156 301,84	0%

3.1.9.2 Capital Grants show a shortfall of fourteen million two hundred thousand (R14.2 million) exclusive of VAT. This is summarised as follows considering the VAT component.

CODE (mSCOA) DESCRIPTION	ORIG BUDGET	YTD ACTUAL - VAT Incl	YTD BUDGET	VARIANCE	VAR %
Grant income: Prov - Human Settlement	68 000 000,00	7 250 961,96	17 000 000,00	9 749 038,04	57%
Grant - Prov: MIG	98 105 550,00	27 392 277,83	24 526 387,50	- 2 865 890,33	-12%
Grant income: Small Town Revitalisation	30 000 000,00	4 310 450,30	7 500 000,00	3 189 549,70	43%
Grant income: Disaster Response Grant	-	4 787 493,13	-	- 4 787 493,13	-100%
Total	196 105 550,00	43 741 183,22	49 026 387,50	5 285 204,28	11%

- HuHuman Settlement is reflecting an under performance of nine million seven hundred thousand (R9.7 million).
- MIG project spending is progressing well, however there is an overspending of R2.8 million on YTD budget but the spending is within the total budget.
- Small Town Revitalisation is reflecting an under- performance three million one hundred thousand (R3.1 million).
- Disaster response grant was not budgeted for hence it does not have a budget amount. An amount of five million three and sixty thousand was received in the 2022/23 financial year and an application for the rollover was made and an adjustment budget will be made when the rollover application is approved

3.2 CONSOLIDATED RECEIPTS VERSUS BILLING REPORTS

CONSOLIDATED RECEIPTS VERSUS BILLING 30 SEPTEMBER 2023												
	202122 Financial Year				202223 Financial Year				202324 Financial Year			
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	334 598 462	50 346 950	50 346 950	373 857 058	45 990 833	45 990 833	391 205 004	40 882 274	40 882 274	40 882 274	40 882 274	40 882 274
August	38 508 309	42 783 050	93 130 000	37 172 692	57 257 087	103 247 920	40 210 494	55 520 126	103 247 920	55 520 126	96 402 400	96 402 400
September	27 723 129	80 931 005	174 061 005	43 565 663	114 977 478	218 225 398	30 341 380	103 211 913	218 225 398	103 211 913	199 614 313	199 614 313
October	41 036 127	60 268 019	234 329 025	2 755 633	49 560 171	267 785 569			267 785 569			
November	27 074 527	42 653 234	276 982 259	30 981 364	62 255 879	330 041 448			330 041 448			
December	23 125 218	46 867 371	323 849 629	31 324 387	72 557 686	402 599 133			402 599 133			
January	31 142 838	35 546 218	359 395 847	29 644 845	37 342 095	439 941 228			439 941 228			
February	46 223 310	55 097 631	414 493 478	29 611 605	44 110 424	484 051 653			484 051 653			
March	23 375 581	59 739 787	474 233 265	30 314 115	62 205 707	546 257 360			546 257 360			
April	31 205 386	66 066 199	540 299 464	37 038 333	36 127 742	582 385 102			582 385 102			
May	29 402 050	52 697 051	592 996 515	36 551 387	61 957 176	644 342 277			644 342 277			
June	24 166 767	37 003 295	629 999 810	39 294 064	64 714 891	709 057 168			709 057 168			
YTD comparison	677 581 704	629 999 810	-	722 111 147	709 057 168	-	461 756 879	199 614 313	-	43%	48%	-

3.3 RECEIPTS VERSUS BILLING REPORTS PER REVENUE SOURCE

Property Rates History and Fire Brigade Fees									
2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year			
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	250,666,634	19,683,330	19,683,330	285,012,535	10,446,644	10,446,644	307,240,368	11,383,133	11,383,133
August	11,479,611	17,122,148	36,805,478	3,273,888	15,806,026	26,252,670	(1,753,423)	25,330,062	36,713,196
September	(190,175)	52,989,083	89,794,561	271,395	70,338,893	96,591,563	(462,063)	61,918,287	98,631,482
October	13,566,958	32,916,148	122,710,709	5,611,113	15,144,179	111,735,741			
November	(77,424)	12,336,867	135,047,576	926,919	25,446,806	137,182,547			
December	(3,782,267)	15,783,984	150,831,559	367,470	34,435,226	171,617,774			
January	3,589,025	11,143,587	161,975,146	376,189	11,127,740	182,745,514			
February	18,585,839	29,542,464	191,517,610	138,016	15,907,535	198,653,049			
March	(3,867,805)	26,519,279	218,036,889	618,560	24,046,240	222,699,290			
April	1,238,967	32,533,745	250,570,634	745,850	11,868,732	234,568,021			
May	(598,425)	13,056,849	263,627,483	1,085,601	19,457,558	254,025,580			
June	(6,025,839)	13,721,376	277,348,860	(191,332)	12,852,118	266,877,698			
	284,585,099	277,348,860	-	298,236,204	266,877,698	-	305,024,882	98,631,482	-
YTD comparison			34%			33%			32%

Refuse Removal History									
2021/22 Financial Year			2022/23 Financial Year			2023/24 Financial Year			
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	53,740,408	2,830,963	2,830,963	57,082,666	2,394,436	2,394,436	58,985,494	2,594,310	2,594,310
August	418,653	2,177,208	5,008,171	1,046,122	3,193,963	5,588,399	45,927	3,194,835	5,789,145
September	394,671	3,208,241	8,216,412	511,536	5,216,677	10,805,076	721,809	3,493,252	9,282,396
October	363,464	3,980,619	12,197,031	(5,513,478)	2,611,345	13,416,421			
November	386,501	2,522,429	14,719,460	466,143	3,571,458	16,987,879			
December	500,448	1,610,709	16,330,169	895,351	3,469,568	20,457,448			
January	521,258	2,093,852	18,424,020	322,042	2,224,982	22,682,429			
February	228,060	3,246,388	21,670,408	525,577	2,672,322	25,354,752			
March	454,616	2,353,047	24,023,455	(2,042,856)	4,440,121	29,794,872			
April	9,834	1,912,950	25,936,405	564,851	2,422,419	32,217,291			
May	920,297	2,728,508	28,664,914	750,798	3,485,567	35,702,859			
June	994,612	2,697,081	31,361,994	771,621	2,991,250	38,694,108			
	58,932,821	31,361,994	-	55,380,372	38,694,108	-	59,753,230	9,282,396	-
YTD comparison			15%			18%			16%

Monthly Section 71 and 66 report for September 2023

Rental Income History												
2021/22 Financial Year				2022/23 Financial Year				2023/24 Financial Year				
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	1,460,936	661,710	661,710	1,353,431	421,828	421,828	579,924	644,630	421,828	579,924	644,630	
August	1,706,582	490,244	1,151,954	1,174,014	522,300	944,128	2,863,617	307,584	944,128	2,863,617	307,584	
September	1,520,370	515,707	1,667,661	1,952,449	1,138,219	2,082,347	1,719,000	632,621	2,082,347	1,719,000	632,621	
October	782,745	517,262	2,184,924	2,492,537	1,127,978	3,210,325			3,210,325		1,584,835	
November	1,539,711	795,328	2,980,252	1,752,752	433,556	3,643,882			3,643,882			
December	1,503,082	491,471	3,471,723	924,488	1,274,152	4,918,033			4,918,033			
January	1,516,221	535,653	4,007,376	3,190,440	610,360	5,528,393			5,528,393			
February	1,348,688	535,653	4,543,028	1,801,672	697,724	6,226,117			6,226,117			
March	1,819,481	500,085	5,043,113	1,707,585	526,171	6,752,288			6,752,288			
April	(25,548)	454,143	5,497,256	1,830,677	458,229	7,210,518			7,210,518			
May	2,471,925	682,861	6,180,118	1,700,378	512,506	7,723,024			7,723,024			
June	1,794,774	1,142,212	7,322,330	2,157,016	611,341	8,334,364			8,334,364			
YTD comparison	17,438,968	7,322,330	42%	22,037,438	8,334,364	38%	5,162,541	1,584,835	31%			

Electricity Sales History												
2021/22 Financial Year				2022/23 Financial Year				2023/24 Financial Year				
	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative	Billing	Receipts	Cumulative
July	28 730 484	27 170 947	27 170 947	30 408 426	32 727 925	32 727 925	24 399 218	26 260 201	32 727 925	24 399 218	26 260 201	
August	24 903 463	22 993 450	50 164 397	31 678 668	37 734 798	70 462 723	39 054 372	26 687 645	70 462 723	39 054 372	26 687 645	
September	25 998 263	24 217 974	74 382 371	40 830 284	38 283 689	108 746 412	28 362 635	37 167 753	108 746 412	28 362 635	37 167 753	
October	26 322 959	22 853 990	97 236 361	165 462	30 676 669	139 423 081			139 423 081		90 115 599	
November	25 225 739	26 998 610	124 234 971	27 835 550	32 804 058	172 227 139			172 227 139			
December	24 903 955	28 981 207	153 216 178	29 137 079	33 378 739	205 605 879			205 605 879			
January	25 516 334	21 773 126	174 989 305	25 756 174	23 379 014	228 984 892			228 984 892			
February	26 060 723	21 773 126	196 762 431	27 146 339	24 832 842	253 817 735			253 817 735			
March	24 969 289	30 367 375	227 129 807	30 030 826	33 193 175	287 010 910			287 010 910			
April	93 151	31 165 360	258 295 167	33 896 955	21 378 362	308 389 271			308 389 271			
May	45 750 546	36 228 833	294 523 999	33 014 610	38 501 544	346 890 815			346 890 815			
June	27 772 617	19 442 626	313 966 625	36 556 760	48 260 182	395 150 997			395 150 997			
YTD comparison	306 247 523	313 966 625	93%	346 457 132	395 150 997	106%	91 816 225	90 115 599	98%			

Prepaid electricity sales amounted R48 million to date.

3.4. FINANCIAL PERFORMANCE ON EXPENDITURE BY TYPE PER THE APPROVED BUDGET

EC157 King Sabata Dalindyebo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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 Forecas
R thousands										
Expenditure By Type										
Employee related costs		555 487	570 608		47 449	140 133	142 652	(2 519)	-2%	570
Remuneration of councillors		29 657	35 149		2 455	7 312	8 787	(1 475)	-17%	35
Bulk purchases - electricity		398 822	479 989		43 566	171 259	119 997	51 261		479
Inventory consumed		28 467	29 161		359	8 364	7 290	1 073		29
Debt impairment		-	21 153		-	-	5 288	(5 288)	-100%	21
Depreciation and amortisation		262 144	157 347		66 262	66 262	39 337	26 925	68%	157
Interest		13 584	16 000		2 870	4 856	4 000	856	21%	16
Contracted services		121 660	121 709		8 701	20 780	30 427	(9 648)	-32%	120
Transfers and subsidies		32 619	-		-	-	-	-		
Irrecoverable debts written off		27 361	-		268	855	-	855		
Operational costs		157 077	154 079		(7 812)	33 965	38 520	(4 554)	-12%	155
Other Losses		503	-		-	(1 012)	-	(1 012)		
Total Expenditure		1 627 381	1 585 196	-	164 118	452 773	396 299	56 474	14%	1 585

COMMENTS ON MATERIAL VARIANCES FROM PROJECTED EXPENDITURE

- 3.4.1 Employee related costs and remuneration of councillors reflect savings of two million five hundred thousand (R2.5 million), and savings of one million four hundred thousand (R1.4 million) respectively. For a detailed report refer to S66 report below.
- 3.4.2 Depreciation reflect overspending of twenty-six million (R26 million). This will be dealt with at the end of the financial year and also when more projects are completed.
- 3.4.3 Bulk purchases overspending fifty-one million (R51 million). This is due to increased demand in winter months.
- 3.4.4 Debt impairment shows a savings of five million two hundred thousand (R5.2 million). This will be utilized at year end.
- 3.4.5 Finance charges overspent by eight hundred and fifty-six thousand (R856 000).
- 3.4.6 Contracted services overspent by net of nine million six hundred thousand (R9.6 million) due to the following material variances and savings in certain line items: Material overspent items are as follows.

LEDGER DESCRIPTION	TOTAL BUDGET	YTD AMOUNT	YTD BUDGET	VARIANCE	VAR %
Electr Infrastr, Mains Cable	22 500 000	169 058	5 625 000	5 455 942	97%
Consultants Professional Fees	10 000 000	-	2 500 000	2 500 000	100%
Debtors Database Cleansing	7 600 000	1 710	1 900 000	1 898 290	100%
Roads, Str Repair / Resealing	6 000 000	-	1 500 000	1 500 000	100%
Electricity Demand Side - Consultants Professional Fees	3 880 000	-	970 000	970 000	100%
Electr Infrastr, Mains Cable	7 500 000	6 596 180	1 875 000	-4 721 180	-252%
Agency Payments- Security Serv	6 000 000	4 496 565	1 500 000	-2 996 565	-200%
Other sundries (immaterial individual line items)	58 229 160	9 516 074	14 557 290	5 041 216	35%
	121 709 160	20 779 587	30 427 290	9 647 703	32%

3.4.7 Other expenditure overspent by four million five hundred thousand (R4.5 m). This is due to the following over and underspending on these items.

LEDGER DESCRIPTION	TOTAL BUDGET	TOTAL ACTUAL	YTD BUDGET	VARIANCE	VAR %
Hire Charges - Transport Extnl	12 386 226	1 011 387	3 096 557	2 085 170	67%
Insurance	7 167 200	-	1 791 800	1 791 800	100%
Municipal Service Charges	12 886 572	1 663 384	3 221 643	1 558 259	48%
Audit Fee - External	10 296 400	1 178 055	2 574 100	1 396 045	54%
Levy - Skills Develoment SETA	-	1 221 780	-	- 1 221 780	-100%
Vehicles, Machinery Plant	10 000 000	3 734 053	2 500 000	- 1 291 957	-52%
Electr Infrastr, Mains Cable	2 500 000	2 411 232	625 000	- 1 786 232	-286%
Council ward committee meeting ince	1 087 000	2 665 000	271 750	- 2 393 250	-881%
Levy - SALGA Membership	6 463 798	6 308 255	1 615 950	- 4 692 305	-290%
	62 787 196	20 193 145	15 696 799	- 4 554 250	-29%

3.5 CAPITAL EXPENDITURE PER THE APPROVED BUDGET

EC157 King Sabata Dalindyebo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		2 149	7 971	-	451	474	2 593	(2 119)	-82%	8 571
Executive and council		-	1 200		-	-	300	(300)	-100%	1 200
Finance and administration		2 149	6 741		451	474	2 285	(1 812)	-79%	7 341
Internal audit		-	30		-	-	8	(8)	-100%	30
<i>Community and public safety</i>		49 629	75 761	-	1 775	7 327	18 340	(11 013)	-60%	75 161
Community and social services		-	311		-	76	78	(2)	-2%	311
Sport and recreation		-	1 000		-	-	250	(250)	-100%	1 000
Public safety		-	6 450		-	-	1 012	(1 012)	-100%	5 850
Housing		49 629	68 000		1 775	7 251	17 000	(9 749)	-57%	68 000
Health		-	-		-	-	-	-	-	-
<i>Economic and environmental services</i>		86 917	129 694	-	9 476	37 184	34 290	2 894	8%	129 694
Planning and development		7 512	5 217		883	8 150	1 304	6 846	525%	5 418
Road transport		79 405	124 478		8 594	29 034	32 986	(3 952)	-12%	124 276
Environmental protection		-	-		-	-	-	-	-	-
<i>Trading services</i>		7 017	9 000	-	-	-	2 250	(2 250)	-100%	9 000
Energy sources		7 017	5 000		-	-	1 250	(1 250)	-100%	5 000
Waste management		-	4 000		-	-	1 000	(1 000)	-100%	4 000
Total Capital Expenditure - Functional Classification	3	145 712	222 426	-	11 702	44 985	57 473	(12 489)	-22%	222 426
Funded by:										
National Government		57 373	98 106		9 125	27 982	26 393	1 589	6%	98 106
Provincial Government		80 462	98 000		3 118	10 999	24 500	(13 501)	-55%	98 000
District Municipality		3 978	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		1 490	-		496	5 530	-	5 530	100%	-
Transfers recognised - capital		143 303	196 106	-	12 739	44 511	50 893	(6 382)	-13%	196 106
Borrowing	6	-	-		-	-	-	-	-	-
Internally generated funds		2 149	26 071		451	474	6 518	(6 044)	-93%	26 071
Total Capital Funding		145 452	222 176	-	13 190	44 985	57 411	(12 426)	-22%	222 176

COMMENTS ON MATERIAL VARIANCES FROM PROJECTED CAPITAL SPENDING

- ❖ **MIG** -The spending is at 88% at the end of the September on YTD budget, progressing well.
- ❖ **Human Settlement Projects**- The spending was at 43% at the end of the First quarter, reflect an underspending of nine million on YTD budget.

3.6 SECTION 66 EMPLOYEE RELATED

EC157 King Sabata Dalindyebo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		24,477	30,061		2,026	6,064	7,515	(1,451)	-19%	30,061
Cellphone Allowance		3,464	4,875		286	819	1,219	(400)	-33%	4,875
Other benefits and allowances		1,716	213		143	429	53	376	706%	213
Sub Total - Councillors		29,657	35,149	-	2,455	7,312	8,787	(1,475)	-17%	35,149
% increase	4		18.5%							18.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	9,064	10,931		628	2,101	2,635	(534)	-20%	10,931
Pension and UIF Contributions		46	61		5	13	15	(2)	-13%	61
Performance Bonus		-	2,690		-	-	672	(672)	-100%	2,690
Cellphone Allowance		50	46		3	8	12	(4)	-32%	46
Sub Total - Senior Managers of Municipality		9,159	13,729	-	635	2,122	3,334	(1,212)	-36%	13,729
% increase	4		49.9%							48.8%
Other Municipal Staff										
Basic Salaries and Wages		341,246	360,609		30,184	88,923	90,059	(1,136)	-1%	360,609
Pension and UIF Contributions		56,031	59,725		5,005	14,938	14,914	24	0%	59,725
Medical Aid Contributions		28,826	31,262		2,459	7,361	7,808	(448)	-6%	31,262
Overtime		34,672	17,319		2,648	8,491	4,455	4,035	91%	17,319
Performance Bonus		25,051	23,145		1,947	4,619	5,761	(1,142)	-20%	23,145
Motor Vehicle Allowance		15,206	15,881		1,358	4,070	3,951	119	3%	15,881
Cellphone Allowance		2,581	2,236		307	899	619	280	45%	2,236
Housing Allowances		23,963	28,629		1,942	5,803	7,114	(1,312)	-18%	28,629
Sub Total - Other Municipal Staff		527,577	538,806	-	45,850	135,104	134,683	421	0%	538,806
% increase	4		2.1%							2.1%
Total Parent Municipality		566,394	587,684	-	48,940	144,539	146,804	(2,266)	-2%	587,571

COMMENTS ON MATERIAL VARIANCES FROM PROJECTED BUDGET EXPENDITURE

The following line items reflects material variances at end September 2023

Employee Related Costs and Remuneration of councillors:

Overall savings of two million and two hundred thousand rands (R2 200 000).

- Basic salaries for councillors reflect savings of one million four hundred thousand rand (R1.4 million) and savings of four hundred thousand (R0.4 million) on cellphone allowance.
- Motor vehicle allowance is overspent by one hundred nineteen thousand.
- Overtime overspent by four million (R4 million). See 3.12 for the breakdown per department.

- Bonuses reflect savings of one million (R1 million) on YTD budget.
- Housing allowances reflect savings of one million three hundred thousand (R1.3 million).

3.7 FINANCIAL POSITION OF THE MUNICIPALITY ON DEBTORS

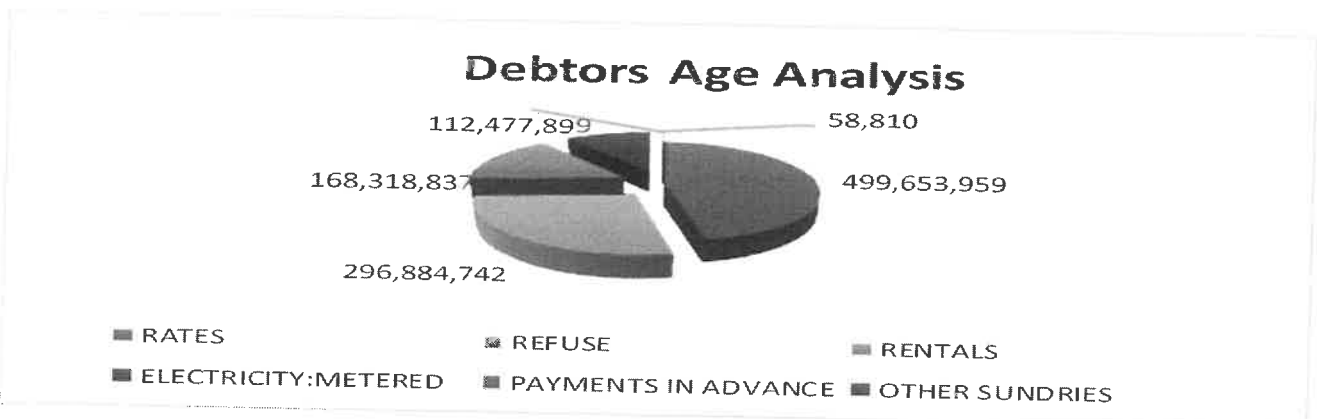
Debtors balance as at the end of the month August 2023 amounted to one billion two hundred and five million, three hundred and twenty-seven thousand one hundred and thirty-four (R1 205 327 134).

3.7.1

Balance Type	CURRENT	30 Days	60 Days	90 Days	120 Days+	PENALTIES	TOTAL
RATES	159 005 828	7 200 157	5 858 159	5 385 130	246 272 066	104 979 364	528 700 704
REFUSE	28 552 057	3 388 926	2 899 869	2 756 952	177 826 187	75 806 689	291 230 679
RENTALS	2 685 677	590 824	1 565 337	1 368 800	98 110 881	61 916 854	166 238 373
ELECTRICITY:METERED	151 228 400	11 968 983	12 544 156	7 970 221	25 897 426	7 326 357	216 935 543
PAYMENTS IN ADVANCE	-	-	8 592	-	50 223	-	58 816
OTHER SUNDRIES	-	-	70 444	118 833	1 973 742	-	2 163 019
	341 471 962	23 148 890	22 946 557	17 599 936	550 130 525	250 029 264	1 205 327 134

3.7.2 Debtor balance as at the end of the month September 2023 amounted to one billion seventy-nine hundred million, five hundred and fifty-four thousand rands (R1079 554 000).

Balance Type	CURRENT	30 Days	60 Days	90 Days	120 Days +	PENALTIES	TOTAL
RATES (01)	110,176,327	26,124,143	6,201,276	5,157,729	245,361,659	106,632,825	499,653,959
REFUSE (05)	27,821,451	7,896,563	3,011,934	2,573,393	178,171,203	77,410,198	296,884,742
RENTALS (08)	1,721,955	2,276,430	588,595	1,551,519	99,212,473	62,967,866	168,318,837
ELECTRICITY:METERED (10)	34,364,382	24,306,961	7,302,060	10,445,806	28,367,548	7,691,142	112,477,899
PAYMENTS IN ADVANCE (51)	-	-	-	8,587	50,223	-	58,810
OTHER SUNDRIES	-	-	-	70,444	2,089,575	-	2,160,019
TOTAL	174,084,115	60,604,097	17,103,865	19,807,476	553,252,682	254,702,031	1,079,554,266



3.7.3 COUNCILORS OWING RATES AND SERVICES

Councillors Rates Debt as at 30 September 2023

Account Number	Account Name (& Address)	Current	30 Days	60 Days	90 Days	120 Days +	Amount owing	Amount paid	comments
41390	MRS NOMVUYISO MATUBATUBA	-11811.39	0.00	0.00	0.00	0.00	-11811.39	1000.00	Credit balance
276777	MBUTYE MZOLOO GOODMAN	-6616.10	0.00	0.00	0.00	0.00	-6616.10	800.00	Credit balance
59920	KHUTALA/ MAWANDE NOKWALI	12.23	0.00	0.00	0.00	0.00	12.23	800.00	Current
63838	CYNTHIA N MAKUBALO	721.75	0.00	0.00	0.00	0.00	721.75	3248.74	Current
88296	NOMBULELO SIBEKO	1567.47	943.95	943.63	896.00	4319.63	8670.68	1300.00	Stop order
129486	NOMBULELO SIBEKO	-453.41	0.00	0.00	0.00	0.00	-453.41	700.00	Stop order
198007	TEMBELANI / Y N KEKEZWA	-4846.83	0.00	0.00	0.00	0.00	-4846.83	1311.00	Stop order
202360	NYANISO &TANDIWE NELANI	-12531.11	0.00	0.00	0.00	0.00	-12531.11	1500.00	Stop order
270701	MR RAYMOND KNOCK	516.64	0.00	0.00	0.00	0.00	516.64	1200.00	Stop order
275145	RAPIYA SHADRACK	-21498.58	0.00	0.00	0.00	0.00	-21498.58	5750.00	Stop order & payment
TOTAL		-54939.33	943.95	943.63	896.00	4319.63	-47836.12	17609.74	

Most councillors have a stop order and only one councillor has not made a payment and is sitting above 90 days.

3.7.4 COUNCILOR'S OVERPAYMENTS

3.7.4.1 OLD COUNCILOR'S OVERPAYMENTS

Old Councillors Overpayment Debt as at 30 september 2023

Account Number	Account Name	Identity Numbers	Total	comments
381478	LUMKWANA A N	6001295905089	20,329.37	Tracing Process
381484	MDA N	4911135676082	19,059.01	Tracing Process
381497	PIERCE B	5710260149082	23,820.40	Tracing Process
381498	SANGOVANA E	6502036083086	35,730.60	Tracing Process
381502	STOYILE M	7404016268085	23,073.19	Tracing Process
381503	TSHOTA L M	6305235090088	20,329.37	Tracing Process
TOTAL			142,341.94	

Some of the old councilors have been handed over to a debt collector, see comments per each debtor.

3.7.4.2 2021 FY COUNCILORS OVERPAYMENT

Some of below Councilors have been handed over for debt collection, as they don't have houses in urban area, credit control processes have completed as 14 days notices have been sent and there was no response.

No	Account Name	Account Number	January Payments	February	March	Overall report April	August	September	Amount Owed as at 30 September 2023	Credit control actions
1	MRS UNATHI MALGHAS	7562452							R 897.92	Signed arrangement for R1500
2	MIR ANDILE NDZENDZE	7562453							R 19,756.92	sheriff unable to find address
3	MIR MONVABISI MALOTANA	7562454							R 0.00	Fully paid
4	MIR ZIPATHE KUTU	7562455							R 0.00	Fully paid
5	MIR MASIZAKHE QOTYANA	7562456							R 16,723.07	Preparations of documents for default Judgement
6	MIR TOYI BHOVA	7562457							R 9,967.66	Final demand
7	MS ZISANDA MTSOTSO	7562458							R 6,248.92	Cannot proceed with summons without address
8	MS THANDI MCIMBI	7562459							R 20,207.88	Preparations of documents for default Judgement
9	MIR LHLLE ZUMA	7562460							R 15,159.21	Preparations of documents for default Judgement
10	MPENDULENI MANZOLWANDLE	7562461							R 20,201.74	Preparations of documents for default Judgement
11	MS ABONGILE BABILE	7562462							R 20,396.07	Final demand
12	MR BOOI MALGHAS	7562463							R 0.00	Property Rates account with credit bal used to settle overpayment
13	MIR NIKOSINATHI DIBLOKWE	7562464							R 13,600.97	Awaiting sheriffs return of service
14	MIR THULANI MNGOMA	7562466							R 18,145.70	Return of Non service of summons
15	MS NOMSHATO NGWAZI	7562467							R 18,572.50	Preparations of documents for default Judgement
16	MS NOZUKO MKONTWANA	7562468							R 19,756.92	Preparations of documents for default Judgement
17	MIR ZWELETHU NTLIZIYOIMBI	7562470							R 19,103.94	Preparations of documents for default Judgement
18	MIR BONGANI BIKANI	7562471							R 19,022.92	Preparations of documents for default Judgement
19	MIR XOLANI MBONGWANA	7562472							R 18,110.70	sheriff unable to find address
20	MIR OSO KHOTSO	7562473							R 17,769.64	Awaiting sheriffs return of service
21	MIR MPHIVE MRWEBI	7562474							R 18,101.07	Preparations of documents for default Judgement
22	MS NANDIPHA NGALO	7562475							R 1,496.00	Withdrawn from legal due to low balance
23	MIR SABELO JADISO	7562476							R 24,740.14	Preparations of documents for default Judgement
24	MIR LULAMA TSHISEKA	7562477							R 18,620.44	Physical address obtained for further legal action
25	MS NOTYATYAMBO GCINGCA	7562478							R 0	Fully paid
26	MS NONKOLISO NGQONGWA	7562479	R 10,000.00	R 10,000.00	R 10,000.00	R 10,000.00			R 1	Fully paid
27	MIR ZANEMVULA GUSANA	7562480							R 19,756.92	Return of Non service of summons
28	MIR LIVINGSTONE MKHONTO	7562481							R 9,293.70	Salary deduction
29	MIR MZUKISI NYOKA	7562482							R 36,241.29	Awaiting sheriffs return of service
30	MS NOMPUMELELO NYANGANI	7562483							R 19,854.38	Preparations of documents for default Judgement
31	MS NOLITA PALI	7562484							R 16,548.00	Preparations of documents for default Judgement
32	MIR BONISILE BARA	7562485							R 19,985.19	Preparations of documents for default Judgement
33	MS NOMPUMELELO GCININDAWO	7562486							R 19,084.20	Preparations of documents for default Judgement
34	MIR MTETELELI MKHOTELI	7562487							R 17,293.92	Received notice of documents for default Judgement
35	MIR TSHEPO MACHAEA	7562488							R 35,089.55	Preparations of documents for default Judgement
36	MIR MNELI MENZELWA	7562489							R 13,626.92	Signed R2000 Stop order
37	MIR DUMANI ZOZO	7562490							R 7,926.01	Received issued summons
38	COUNCILLOR FUKULA	7512499							R 15,145.70	
39	COUNCILLOR MTWA	7512500							R 13,084.89	
40	COUNCILLOR VOKO	7512501							R 16,606.74	
41	COUNCILLOR MAPEKULA	44,881.46							R -	These Councilors paid immediately
42	COUNCILLOR MAQOKO	41,942.98							R -	These Councilors paid immediately
43	COUNCILLOR LIWANI	20,004.34							R -	These Councilors paid immediately
44	COUNCILLOR MTIRARA	40,676.49							R -	These Councilors paid immediately
45	COUNCILLOR NTLONZE	44,233.63							R -	These Councilors paid immediately
46	COUNCILLOR SOBAHLE	7563465							R -	These Councilors paid immediately
47	COUNCILLOR LUSU	7562469							R -	These Councilors paid immediately
			R 201,738.90	R 10,000.00	R 10,000.00	R 10,000.00	R 2,300.00	R 3,300.00	R 606,141.10	
									R 688,087.03	
									R 606,141.10	

Monthly Section 71 and 66 report for September 2023

3.7.5 STAFF DEBTORS

Staff Debt as at 30 September 2023												
Account Number	Account Name (8 Address)	Current	30 Days	60 Days	90 Days	120 Days +	Amount owing	Stop order	payments	payment date	Comments	
280093	NOMBUISELO PW METH	598.69	0.00	0.00	0.00	0.00	598.69		602.00	22-Sep-23	Current	
52756	VUYOLWENKOSI G MARARENI	821.21	0.00	0.00	0.00	0.00	821.21		800.00	19-Sep-23	Current	
97414	SIYABULELA MFOBO	1201.11	0.00	0.00	0.00	0.00	1201.11	1500.00		30-Sep-23	Current	
216483	NDZO R	1371.94	149.01	0.00	0.00	0.00	1520.95		2793.23	01&29 september 2023	Current	
752897	LUWACA N K	1639.17	398.29	0.00	0.00	0.00	2037.46		1520.00	25-Sep-23	Current	
276114	ZUZKA CETYIWE	68.68	0.00	0.00	0.00	0.00	68.68	475		30-Sep-23	Current	
68771	MAZWI V N	204.37	0.00	0.00	0.00	0.00	204.37				Current	
7513362	NTSIZWA T	220.15	0.00	0.00	0.00	0.00	220.15	600		30-Sep-23	Current	
278660	NONTANABUZO HENGE	320.87	35.92	0.00	0.00	0.00	356.79		142.28	7-Sep-23	Current	
277120	BOYCE LITHA YONGAMA	375.14	0.00	0.00	0.00	0.00	375.14		380	26-Sep-23	Current	
281148	MALINDI NONTANDO	396.15	0.00	0.00	0.00	0.00	396.15	450		30-Sep-23	Current	
282114	SOMAXAMA FEZILE LENNOX	403.02	73.47	0.00	0.00	0.00	476.49		500	29-Sep-23	Current	
129014	MJALI NOZIDIMA	454.11	0.00	0.00	0.00	0.00	454.11				Current	
190713	MEMELA M M	739.31	731.58	491.87	0.00	0.00	1962.76				No payment	
195069	ANDILE L & CHRISTELLE L NDABA	1309.96	1296.43	1155.51	1082.93	0.00	4844.83				No payment	
180865	FELIX A VUSI /ZINTLE MBAMBANI	1263.70	1250.64	360.24	1212.65	501.51	4588.74				No payment	
72024	MBUBE Z B	628.41	622.20	622.60	597.96	2427.00	4898.17				No payment	
107763	SOKANYILE MAUZOLE J & N	782.72	774.93	767.31	740.70	2488.51	5554.17				No payment	
86178	MR & MRS TABO T & NOLUTHANDO MANAMATHIELA	1016.63	1006.51	956.61	966.97	3241.47	7228.19				No payment	
281370	MBUYISELI ALVEN /S MANDLA	1913.88	1894.88	1876.07	1835.12	6849.00	14368.95				No payment	
278592	MAVIS THOZAMA / B CANGA	359.21	145.71	0.00	0.00	0.00	504.92				No payment	
282005	NOSINOR MACUBENI	390.84	387.11	386.64	365.26	2918.20	4448.05				No payment	
282243	TIYA NOLUNDI	406.57	402.84	399.25	377.87	4400.79	5987.32				No payment	
130797	FUNDELWA FLORA MQALI	414.14	404.21	185.02	0.00	0.00	1003.37				No payment	
276511	NOTATA LENNOX MADOLO	477.54	460.63	100.66	0.00	0.00	1038.83				No payment	
7561677	BAYI VATISWA	527.01	626.20	924.87	897.97	22459.44	25435.49		10000.00	26-Sep-23	notice issued	
40245	NGCEZU B	431.31	395.10	3766.69	3766.69	50462.92	58622.71	72		30-Sep-23	Staff has a pending query with Salaries	
37795	MOMOZA TT &NW	674.23	338.16	43.73	41.03	0.00	1097.15	485.00		30-Sep-23	Stop order	
277553	MR&MRS THANDUOLO H & THULIS NTONDINI	653.74	354.37	354.05	335.78	1056.75	2754.69	1500.00		30-Sep-23	Stop order	
275575	AROSI SITHEMBI SO	604.58	380.91	380.59	362.32	3696.72	5425.12	1000.00		30-Sep-23	Stop order	
275613	VAKELE LIZWI	1096.11	676.57	275.75	275.75	36561.41	38885.59	1900.00		30-Sep-23	Stop order	
275613	MANGE WELEKAZI PATRICIA	340.10	0.00	0.00	0.00	0.00	340.10	350		30-Sep-23	Stop order	
281775	NDOTSHANA NOLITA	344.88	43.21	43.29	41.03	969.24	1441.65	1500		30-Sep-23	Stop order	
81068	NEKO N P	360.15	0.00	0.00	0.00	0.00	360.15	180		30-Sep-23	Stop order	
280015	NOLUTHANDO KATE TAFENI	363.24	352.62	92.55	41.47	41.03	890.91	200		30-Sep-23	Stop order	
276327	NOLWAZI RITTAH MDLEKEZA	408.62	351.29	212.12	41.03	943.97	1957.03	1300		30-Sep-23	Stop order	
280444	SONGCA NOZIBELE	493.39	364.09	363.77	345.51	1618.48	3185.24	500	1000	30-Sep-23	Stop order	
279888	SKENJANA BUSISIWE	801.11	374.48	0.00	0.00	0.00	1175.59		1000.00	1-Sep-23	Stop order	
49054	INKANJENI KHATHULA	1618.37	1612.34	3132.45	736.29	0.00	7095.45		1000.00	29-Sep-23		
279130	LUTANGO NOLUVO	471.68	473.18	477.01	455.46	11263.14	13140.47		500	6-Sep-23		
	TOTAL						227170.94	12012.00	20237.51			

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Most of the staff members are in arrears, memo has been sent with list to Corporate Service and Salaries department for all those staff that are in arrears and have not signed stop order for 25% deduction of their basic salaries.

3.7.6 STAFF HOUSES

The following is the table of Employees who are part of the resolution of council in 2005 and 2006 that says they must rent to buy municipal properties. This cannot be resolved. Currently the office of the Surveyor General is completed the process of survey and issue out individual Ervin before the disposal can take place. It was therefore agreed that these employees must pay amount equal to the rental pending the finalization of sale.

BOTTOM OF THE HILL TOWNSHIP STAFF HOUSES - SEPTEMBER 2023						
ACCOUNT NO.	NAME	ADDRESS	OFFER TO PURCHASE	AMOUNT PAID	VOTE:133208612755	BALANCE
7561752	E.B. BUSS (Deceased)	16 DELVILLE ROAD	125000.00	-82184.87		53,815.13
7526531	D.T. DYANTYI (Deceased)	21 HEMMING STREET	150000.00	- 125,709.33		24,290.67
TOTAL				- 207,894.20	0.00	78,105.80

3.8 FINANCIAL POSITION OF THE MUNICIPALITY ON CREDITORS

3.8.1 TRADE CREDITORS / PAYABLES

The creditor's balance is R239 million (4th Quarter of 2022/23: R246.2 million). A concerted effort is being made to pay suppliers within the MFMA deadline of 30 days and this is reflected in the age analysis in the table below. Of the creditors over 30 days, 29% of long outstanding debts relate to other creditors with an amount of R26 064 960 and 71% relates to Eskom with an amount of R62 822 485. The municipality has a payment arrangement with Eskom due to cash flow challenges.

ACC	NAME	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS
	ESKOM	187,666,108.56	52,939,363.89	71,904,259.53	-	- 31,331,137.79	94,153,622.93
4078	TIDOO ENGINEERING SERVI	16,498,585.32	-	-	17,498,585.32	-	-
7203	SNR ELECTRICAL	7,698,009.73	4,829,757.32	-	2,868,252.41	-	-
4895	DENJAVU SERVICES	7,341,059.84	153,559.84	7,187,500.00	-	-	-
7329	SIYA AND AYA ENGINEERIN	3,863,757.59	2,750,614.39	1,113,143.20	-	-	-
	OTHER CREDITORS	16,174,801.05	9,948,676.48	528,000.36	1,847,971.95	1,361,845.82	2,488,306.44
	TOTAL	239,242,322.09	69,621,971.92	80,732,903.09	22,214,809.68	29,969,291.97	96,641,929.37
	TOTAL	574,702.35	-	-	-	61,226.00	513,476.35
2460	YPG SUPPLIES & DISTRIB	-	-	-	-	-	12,110.00
2816	TSawe CONSTRUCTION CC	-	-	-	-	-	137,982.16
2850	SMART ACCOMMODATION	-	-	-	-	-	140,689.84
7363	NGQUKAZA TRADING JV	-	-	-	-	-	168,703.35
7809	EMALANGENI TECHNOLOGIES	-	-	-	-	-	61,226.00
2721	FRITZDIN PROJECTS CC	-	-	-	-	-	53,991.00
	TOTAL	238,667,619.74	69,621,971.92	80,732,903.09	22,214,809.68	30,030,517.97	96,128,453.02

3.8.2 UNSPENT CONDITIONAL GRANTS

Grant Register										Sep-23			
GRANT	TYPE	Opening Balance	Inflows				Sub Total	Expenditure	VAT	Closing Balance			
			Receipts	Interest Rec	Interest Rec	Receipts							
FINANCE MANAGEMENT GRANT	OPERATING	2 288 156.03	-	-	-	2 288 156.03	135 060.39	9 173.48	2 143 922.16				
MQANDULI MIDDLE INCOME HOUSING	OPERATING	333 651.71	-	-	-	333 651.71	-	-	333 651.71				
MUNICIPAL INFRASTRUCTURE GRANT	CAPITAL	9 569 648.13	28 000 000.00	-	-	37 569 648.13	3 803 526.15	521 215.40	33 244 906.58				
UMTATA CONSOLIDATED METRO-MTAB	CAPITAL	514 265.11	-	-	-	514 265.11	-	-	514 265.11				
SMALL TOWN REVITALISATION	CAPITAL	(4 839 067.74)	-	-	-	(4 839 067.74)	1 342 466.29	201 369.94	(6 382 903.97)				
EPWP	OPERATING	(42 215.56)	-	-	-	(42 215.56)	773 711.93	-	(815 927.49)				
ORGANOGRAM DEVELOPMENT	OPERATING	294 477.33	-	-	-	294 477.33	-	-	294 477.33				
ELECTRICITY DEMAND	CAPITAL	2 091 987.89	-	-	-	2 091 987.89	-	-	2 091 987.89				
INEP	CAPITAL	10.79	-	-	-	10.79	-	-	10.79				
LIBRARY GRANT	OPERATING	0.00	-	-	-	0.00	-	-	0.00				
RURAL PLANNING & SURVEY	CAPITAL	126 942.80	-	-	-	126 942.80	-	-	126 942.80				
KSD ELECTIONS ROAD MAINTENANCE	OPERATING	109 543.34	-	-	-	109 543.34	-	-	109 543.34				
MAHLUNGULU	CAPITAL	1 194 009.82	-	-	-	1 194 009.82	-	-	1 194 009.82				
NEW PAYNE 200	CAPITAL	989 148.16	-	-	-	989 148.16	592 372.00	-	396 776.16				
NEW PAYNE 300	CAPITAL	(368 453.34)	-	-	-	(368 453.34)	-	-	(368 453.34)				
NITSHABENI	CAPITAL	158 387.50	-	-	-	158 387.50	-	-	158 387.50				
WILLOW	CAPITAL	(530 320.11)	-	-	-	(530 320.11)	-	-	(530 320.11)				
ZIDINDI	CAPITAL	1 072 507.86	-	-	-	1 072 507.86	-	-	1 072 507.86				
MAYDENE FARM EXTENSIONS	CAPITAL	10 181 754.46	-	-	-	10 181 754.46	1 182 785.24	-	8 998 969.22				
NEW BRIGHTON	CAPITAL	880 594.02	-	-	-	880 594.02	-	-	880 594.02				
KEI RAIL	CAPITAL	1 456 722.75	-	-	-	1 456 722.75	-	-	1 456 722.75				
INFRASTRUCTURE SKILLS DEVELOPMENT	OPERATING	2 430 819.37	-	-	-	2 430 819.37	518 121.78	11 906.51	1 900 791.08				
Municipal Disaster Recovery	CAPITAL	5 360 000.00	-	-	-	5 360 000.00	4 163 037.50	624 455.63	572 506.87				
DOT TAXI RANK	CAPITAL	7 236 277.02	-	-	-	7 236 277.02	-	-	7 236 277.02				
TOTAL		40 579 767.26	28 000 000.00	-	-	68 579 767.26	12 511 081.28	1 368 120.97	54 700 565.02				

3.9 FINANCIAL POSITION ON CASH BALANCES AND INVESTMENTS

3.9.1 CASH MOVEMENT FOR THE MONTH OF SEPTEMBER 2023

	Absa Operating ACC 4048218780	FNB Main 62471836513	Absa Electricity 4061496604	FNB Electricity 62090323636	DOT Payouver 62709676582	Corporate Cheque Acc 62810696487	
	30-Sep	30-Sep	30-Sep	30-Sep	30-Sep	30-Sep	TOTAL
Bank Balance 1 September 2023	1,013,922.50	17,416,102.56	2,937,939.62	17,071,444.44	2,792,896.27	1,467.74	41,233,773.13
INFLOWS							
Service and Sundry Debtors	21,208,944.26	93,213,895.00	22,990,703.12	42,770,212.30	2,204,801.29	18.89	182,388,574.86
Investments		26,082,929.38					26,082,929.38
Interbank transfer		73,346,395.21					73,346,395.21
Operating Grant		1,000,000.00					1,000,000.00
Total Inflows	21,208,944	193,643,220	22,990,703	42,770,212	2,204,801	19	282,817,899.45
OUTFLOWS							
Employee costs		54,530,091.43					54,530,091.43
Interbank transfers	15,000,000.00		19,100,000.00	35,000,000.00	4,246,395.21		73,346,395.21
Investments		10,300,000.00					10,300,000.00
Sundry Payments	8,601.97	1,436,997.18	859.18	428.40	9,344.30	2,921.50	1,459,152.53
Trade Creditors		135,834,240.73					135,834,240.73
Total Outflows	15,008,601.97	202,101,329.34	19,100,859.18	35,000,428.40	4,255,739.51	2,921.50	275,469,879.90
Net Inflows/(Outflows)	6,200,342	(8,458,110)	3,889,844	7,769,784	(2,050,938)	(2,903)	7,348,020
Opening Balance 01 September 2023	1,013,922.50	17,416,102.56	2,937,939.62	17,071,444.44	2,792,896.27	1,467.74	41,233,773.13
	6,200,342.29	8,458,109.75	3,889,843.94	7,769,783.90	2,050,938.22	2,902.61	7,348,019.55
Closing Balance at 30 September 2023	7,214,264.79	8,957,992.81	6,827,783.56	24,841,228.34	741,958.05	1,434.87	48,581,792.68

The balance of forty-eight million, five hundred and eighty-two thousand rands (R48 581 792.68) as at end September 2023 cannot cover creditors amounting to two hundred and thirty-nine million, two hundred and forty-two thousand rands (R239 242 322.09). Of the total balance, ESKOM is owed, one hundred and eighty-seven million, six hundred and sixty-six thousand rands (R187 666 108.56) representing 78% of the total creditors.

3.9.2. GRANT INVESTMENTS / DEDICATED ACCOUNTS FOR THE MONTH OF SEPTEMBER 2023

		Sep-23						
CONDITIONAL GRANT MOVEMENTS								
PROJECT NAME	INSTITUTE	ACCOUNT NO	OPENING BALANCE	RECEIPTS AND INTEREST	INTEREST	SUB TOTAL	WITHDRAWALS AND CHARGES	
				TRANSFERS IN			WITHDRAWALS	
							BANK CHA BALANCE	
FINANCE MANAGEMENT GRANT INVESTMENT	FNB BANK	62480370031	2,860,653.24	2,100,000.00	9,597.34	4,970,250.58	2,660,600.00	2,309,650.58
MQANDULI MIDDLE INCOME HOUSING	ABSA BANK	9095799392	64,140.82		378.61	64,519.43		64,519.43
MUNICIPAL INFRASTRUCTURE GRANT	FNB BANK	62480368838	12,298,212.38		35,897.30	12,334,109.68	10,235,021.33	2,099,088.35
UMTATA CONSOLIDATED METRO-MTAB	ABSA BANK	9061932550	52,808.59		311.72	53,120.31		53,120.31
ORGANOGRAM DEVELOPMENT	ABSA BANK	9260110397	10,025.51		44.70	10,070.21		10,070.21
DOE ELECTRIFICATION PROJECT	FNB BANK	62480366345	604,433.85		2,132.58	606,566.43		281,138.52
RURAL PLANNING & SURVEY	ABSA BANK	9260110101	164,714.67		986.26	165,700.93		165,700.93
KSD ELECTIONS ROAD MAINTENANCE	ABSA BANK	9260118662	142,154.17		851.17	143,005.34		143,005.34
LIBRAY GRANT	FNB BANK	62480372863	11,278.65		69.45	11,348.10		11,348.10
INFRASTRUCTURE SKILLS DEVELOPMENT	FNB BANK	62486520151	3,814,442.31		7,923.31	3,822,365.62		571,979.52
DOT TAXI RANK	FNB BANK	62504444639	18,331.15	178,986.00	75.34	197,392.49		197,392.49
KEI RAIL	FNB BANK	62523942408	7,575,520.51	7,200,000.00	33,036.74	14,808,557.25	5,697,208.76	9,111,348.49
NEW BRIGHTON HOUSING	FNB BANK	62523941070	87,272.87		555.92	87,828.79		87,828.79
DEMAN SIDE MONEY ON CALL	FNB BANK	62857329364	1,818,068.46	1,000,000.00	11,576.84	2,829,645.30		2,829,645.30
COVID -19 RELEIF FUND	FNB BANK	62856124161	5,430,717.80		19,216.44	5,449,934.24	3,007,784.57	2,442,149.67
TOTAL			34,952,774.98	10,478,986.00	122,653.72	45,554,414.70	25,176,428.67	20,377,986.03

3.9.3. OWN MUNICIPAL INVESTMENTS

		Sep-23						
Account Name	Account No	Opening balance	Transfers In	Interest	SubTotal	Withdrawals	Bank Charges	Balance
INVESTEC BANK	456924 500	320,053.43		2,130.77	322,184.20			322,184.20
INDWE RISK SERVICES	02HRC/KSD/MTF/1/2005	4,077,912.80		20,948.10	4,098,860.90		3,351.60	4,095,509.30
ABSA TARGET LIQUIDITY	9357408637	246,753.56		1,613.70	248,367.26		50.00	248,317.26
UNCLAIMED GROUP LIFE ASSUARANCE	9057846202	1,762.40		7.67	1,770.07		100.00	1,670.07
ASSET FINANCE RESERVES	62559404092	168,164.90		1,071.19	169,236.09		-	169,236.09
TOTAL		4,814,647.09	-	25,771.43	4,840,418.52	-	3,501.60	4,836,916.92

3.10. FINANCIAL POSITION ON LONG TERM LIABILITIES

	Balance 1 September 2023	Capital	Accrued Interest	Capitalised Interest	Total	Balance at 30 September 2023
DBSA 10378771/1 61001048	6 405 427.41					6 405 427.41
WEST BANK	3 973 883.61	855 088.06		35 691.47	890 779.53	3 083 104.08
TOTAL LIABILITIES AT 30 September 2023	10 379 311.02	855 088.06	-	35 691.47	890 779.53	9 488 531.49

3.11. ASSETS MANAGEMENT REPORT

Implementation of Asset Management Policy

The tables below reflect the institution's fuel, oil, repairs and hiring costs for the month and the values of property, plant and equipment at end September 2023.

3.11.1. FUEL CONSUMPTION

Directorate	July 2023	Aug 2023	Sep 2023
B.T.O.	R28,965.05	R33,984.40	R26,984.85
Community Services	R311,822.16	R239,556.11	R366,841.71
Corporate Services	R0.00	R1,667.05	R0.00
Infrastructure	R568,846.20	R509,362.78	R613,628.12
Council and Executive	R39,402.21	R17,413.16	R36,367.69
RED	R5,157.75	R11,663.15	R4,976.35
Public Safety	R106,480.49	R165,120.40	R103,577.84
Human Settlement	R0.00	R3,704.75	R0.00
TOTAL	R1,060,673.86	R982,471.80	R1,152,376.56

3.11.2. REPAIRS AND OIL EXPENSE

Directorate	Jul-23		Aug-23		Sep-23	
	OIL	REPAIRS	OIL	REPAIRS	OIL	REPAIRS
Budget and Treasury		R2,631,764.88	R1,334.80	R447,255.94		R656,032.41
Community Services		R0.00		R4,808.70	R6,123.08	R4,242.48
Public Safety		R1,272,652.56		R40,266.00		
Infrastructure				R11,426,780.76	R822.80	R5,424,214.38
Totals	R0.00	R3,904,417.44	R1,334.80	R11,919,111.40	R6,945.88	R6,084,489.27

3.11.3. HIRING EXPENSE

Directorate	Jul-23	Aug-23	Sep-23
Executive and Council			R7,200.00
Budget & Treasury	R510,030.00	R166,290.55	R335,065.98
Community Services	R450.00		
Infrastructure		R7,200.00	
Totals	R510,480.00	R173,490.55	R342,265.98

3.11.4. PROPERTY PLANT AND EQUIPMENT REPORT

Class of assets	30 September 2023 - PPE REPORT										
	Cost					Accumulated Depreciation					Carrying Value
	Opening Balance @01/07/2023	Additions	Disposals	Closing Cost at 30 September 2023	Opening Balance @01/07/2023	Depreciation	Disposal	Closing Acc Depr.	Carrying Value 30 September 2023	Carrying Value 01/07/2023	
Investment properties	R359,749,921.34			R359,749,921	R0.00			R0	R359,749,921	R359,749,922	
Land	R286,558,280.91			R286,558,281				R0	R286,558,281	R286,558,281	
Buildings	R390,813,450.00			R380,813,450	R135,347,374.00			R0	R238,280,720	R245,468,079	
Infrastructure Assets	R3,281,862,170.00			R3,281,862,170	R2,280,972,412.00			R142,552,730	R976,855,523	R1,020,889,011	
Community Assets	R386,631,188.00			R386,631,188	R151,083,583.00			R2,305,006,647	R155,948,769	R1,020,889,011	
Other Assets	R57,932,577.13			R57,932,577	R30,879,796.42			R155,948,769	R240,681,419	R245,547,603	
MIP	R148,789,969.00	R41,551,393		R190,321,352				R34,672,283	R23,260,294	R27,051,563	
Specialised vehicles	R180,640,576.00			R180,640,576	R198,408,843.00			R0	R190,321,352	R148,769,959	
Intangibles	R3,466,725.00			R3,466,725	R2,878,050.00			R143,529,984	R37,010,612	R42,230,715	
Heritage Asset	R3,201,000.00			R3,201,000	R0.00			R3,874,174	-R407,449	R888,675	
TOTAL	R5,094,625,847	R41,551,393	R0	R5,141,177,240	R2,719,370,968	R66,261,768	R0	R2,785,632,736	R2,355,344,904	R2,380,052,808	

3.12. ACTING ALLOWANCE AND OVERTIME (SUNDAY & P/HOLIDAY) REPORT FOR SEPTEMBER 2023

Row Labels	Sum of MTD AMT
Summary of Acting Allowance per Department	
CORPORATE SERVICES	15 561,62
INFRASTRUCTURE	12 180,60
MM's OFFICE	6 981,00
PUBLIC SAFETY	75 369,18
FINANCE	2 034,17
Grand Total	112 126,57

Monthly Section 71 and 66 report for September 2023

Summary of Sunday/Public Holiday Allowance	
Row Labels	Sum of MTD AMT
COMMUNITY SERVICES	237 639,91
CORPORATE SERVICES	38 866,58
INFRASTRUCTURE	69 966,36
MM's OFFICE	1 043,54
PUBLIC SAFETY	1 257 438,05
Grand Total	1 604 954,44

Summary of Overtime per Department	
Row Labels	Sum of MTD AMT
COMMUNITY SERVICES	33 924,75
CORPORATE SERVICES	18 571,67
INFRASTRUCTURE	1 884,18
MM's OFFICE	2 603,81
PUBLIC SAFETY	7 597,50
FINANCE	17 278,30
Grand Total	81 860,21

Monthly Section 71 and 66 report for September 2023

3.12. SUPPLY CHAIN MANAGEMENT REPORT FOR SEPTEMBER 2023

Three Quotation System

Supply Chain Management Regulations Section (18) (d) requires that the Accounting Officer or Chief Financial Officer Must Monthly be notified in writing of all written or verbal quotations and formal written quotations accepted.

NO	Order No	Supplier Name	Order Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
1	30090	Quality plumbers hardware	20230908	Request for quotation - working tools	R 12293,04	Infrastructure	N/A	N/A	N/A	N/A	N/A	N/A
2	30091	Cashbuild (south Africa) (PTY) LTD	20230904	Request for building material maintenance works.	R 22 761,96	Infrastructure	20	20	M&F	N	N	N
3	30094	Nelson Mandela bay metropolitan municipality	20230901	Request for course for examines	R 27 234,00	Corporate service	100%	0	M	N	N	N
4	30098	Am treats and catering	20230901	Catering for SAIMSA	R 12 075,00	Corporate service	100	100	F	N	N	N
5	30101	R.N.E holdings (PTY) LTD	20230907	Request for finger lunch and drinks for the golf day event	R 19 044,00	Rural economic development	0	0	M	N	N	N
6	30102	Nijilo trading enterprise	20230907	Housing forum catering human settlements 08 sept	R 12 250,00	Human settlement	100	0	M&F	N	N	N
7	30103	Mala group	20230907	Catering for pre assessment workshop ward	R 9 100,00	Community service	100	0	M&F	N	N	N
8	30106	Classic events sound marquee	20230908	Catering for ward community capacity building	R 22 400,00	Executive council	100	100	F	N	N	N
9	30107	Ak mzini trading and projects	20230908	Catering for ward committee capacity building	R 17 200,00	Executive council	100	0	M	Y	N	N
10	30108	Yonace diamond (PTY) LTD	20230908	Catering for speaker's initiation meeting @ Mthatha	R 15 500,00	Executive council	100	100	F	N	N	N

Monthly Section 71 and 66 report for September 2023

25	30143	Bussynet advanced trading	2023092 1	Drones and unmanned aviation conference	R 23 997,00	100	0	M	N	N	N
26	30144	The ink spot	2023092 2	Purchase of arch lever files	R 6 260,87	51	51	M & F	N	N	N
27	30145	The ink spot	2023092 2	Purchase of OHS charts	R 8 260,87	51	51	M & F	N	N	N
28	30146	Mamepe trading and projects (PTY)LTD	2023092 6	Purchase of Door signages for various offices	R 9 520,00	100	100	F	N	N	N
29	30147	The legitimate projects (PTY) LTD	2023092 2	Request for catering for LED forum	R 7 750,00	100	0	M	Y	N	N
30	30151	R.N.E holdings (PTY) LTD	2023092 1	Request for Gqubeni event meat	R 22 720,58	0	0	M	N	N	N
31	30152	The ink spot	2023092 9	Request procurement of stationery for the SCM office.	R 5 439,13	51	51	M & F	N	N	N
32	30155	Nduna 360 businesses	2023092 9	Request for gospel group	R 29 000,00	100	0	M	N	N	N
				TOTAL	R 565 694,65						

DEVIATIONS

Supply chain management regulations Sec 17 © (d) and (2) requires that, if it is not possible to obtain at least three quotations the reasons must be recorded and approved by the chief financial officer, and that the AO must record names of the potential providers and their written quotation, and those must be reported within three days at the end of the Months to chief financial officer on any approvals given that Months by that official in terms of sub delegation.

NO	Order No	Supplier Name	Order Date	Description	Amount	Department	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
1	222	Workshop electronics	20230915	Calibration of VTS machines	R 20 547,00	Public Safety	50	0	M	N	N	N
2	223	CIGFARO	20230922	Payment for membership fees (CFO and GM: SCM).	R 2 360,87	Budget and treasury	N/A	N/A	N/A	N/A	N/A	N/A
3	225	Driving license card account	20230928	Request for payment of license cards	R 273 851,10	Public Safety	N/A	N/A	N/A	N/A	N/A	N/A

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4	226	CIGFARO	20230929	Request payment of conference fees for CFO.	R 5 972, 17	Budget and treasury	N/A	N/A	N/A	N/A	N/A	N/A
5	227	CIGFARO	20230929	Request for payment of conference fees for BTO GM'S.	R 19 707,83	Budget and treasury	N/A	N/A	N/A	N/A	N/A	N/A
				TOTAL	R 322 438,97		N/A	N/A	N/A	N/A	N/A	N/A

Formal quotations (RFQs/Mini tenders) > R30K UP TO R200 K

NO	Order No	Supplier Name	Date	Description	Amount	Area	Black Owned %	Women %	Gender M/F	Youth(Y/N)	Military	Disability
1	167	LWTS holdings (PTY)LTD	20230911	Procurement of service provider to fund cultural groups that will perform at Gqubeni great place heritage event	R 106 400,00	Rural economic development	100	100	F	Y	N	N
2	168	Chic-Chac business enterprise	20230913	Supply and delivery of Golf day, token and prizes	R 115 498,00	Rural economic development	100	0	M	N	N	N
3	169	Chic-Chac business enterprise	20230913	Request for shielding sartorial for gold day	R 62 400,00	Rural economic development	100	0	M	N	N	N
				TOTAL	R 284 298,00							

COMPETITIVE BIDDING PROCESS
BID SPECIFICATION COMMITTEE SITTINGS

Sec 27 (1) a committee must compile a specification for each procurement of goods or services above R200 000.00. The Bid Specification Committee facilitated for the Months of **SEPTEMBER**.

ITEM	DATE	PROJECT NAME	SCM NUMBER	DEPARTMENT
1.	12/09/2023	Panel of ten (10) building contractors for housing construction and enrolment of houses with NHBRC for a period of three (3) years (additional).	068/2020/21	Human settlements
2.		Appointment of an implementing agent to plan, implement and monitor the energy efficiency demand side management	010/2023/24	Community services

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		(EEDSM) programme on behalf of King Sabata Dalindyebo Local Municipality for the period of three (3) years.		
3.	19/09/2023	Proposals from ward-based co-operatives or SMMEs for litter picking, collection, transport, disposal of waste, parks beautification, tree trimming, grass cutting and any related waste management functions in KSDLM as and when needed for a period not exceeding 12 months (13 Co-operatives or SMMEs are required for the project on rotational bases.	013/2023/24	Community services
4.		Panel of two (02) service providers for supply and delivery of office furniture for a period of three years as and when needed.	014/2023/24	Assets

BID ADVERT FOR SEPTEMBER

No.	Project Name	Bid Number	Closing Date
1	Panel of ten (10) CIDB contractors grading 1CE for construction of speed humps, road signs and road markings in the KSDLM for a period of three (03) years.	SCM: 005/2023/24	Date: 24/10/2023 Time: 12H00
2	Panel of ten (10) CIDB contractors grading 2CE for ancillary road works in the KSDLM for a period of three (03) years.	SCM: 004/2023/24	Date: 24/10/2023 Time: 12H00
3	Appointment of a service provider for parking system management for a period of three (03) years	SCM: 007/2023/24	Date: 24/10/2023 Time: 12H00
4	Panel of two (02) service providers for supply and delivery of mechanical tools of trade for a period of two (02) year, as and when needed.	SCM: 006/2023/24	Date: 25/10/2023 Time: 12H00
5	Supply and delivery of 66/11KV 20MVA transformer for Unitra substation.	SCM: 009/2023/24	Date: 25/10/2023 Time: 12H00
6	Panel of three service providers to conduct vetting and screening of applicants/candidates before employment for a period of three years.	SCM: 008/2023/24	Date: 25/10/2023 Time: 12H00
7	Call for Expression of Interest for the use KSDM Landfill Sites for Economic Beneficiation and Waste to Energy on KSDM Landfill Sites (Mthatha Landfill Site) (Re-advert)	SCM: 037/2022/23	Date: 26/10/2023 Time: 12H00

Monthly Section 71 and 66 report for September 2023

8	Panel of six (06) service provider for supply and delivery of community groceries for a period of three (03) years. (Re-advert)	SCM: 043/2022/23	Date: 26/10/2023 Time: 12H00
9	Panel of five (5) service providers for the supply and delivery of aggregate material for a period of two years. (3 Additional) (Re-advert)	SCM: 004/2022/23	Date: 26/10/2023 Time: 12H00

BID EVALUATION COMMITTEE SITTINGS (4) – SEPTEMBER

Sec 28 (1) a committee must evaluate bids according to the approved specification.

NO	EVALUATION DATE	PROJECT NAME	BID NO
1	19/09/2023	Panel of three (03) service providers for supply and delivery of plastic refuse bags for a period of two (02) years as and when needed	031/2022/23
2	19/09/2023	Panel of three service providers for supply and delivery of electrical meters	024/2022/23
3	20/09/2023	Appointment of service provider to verify indigent household application for a period of three (03) years	052/2022/23
4	26/09/2023	Panel of five (05) service providers for provision of revenue base strategies, processes and funding prioritization on a risk basis on entity core functions for KSD municipality for a period of three years	001/2023/24
5	27/09/2023	Panel of three (03) service providers for supply and delivery of transformers for a period of three (03) years as and when needed	064/2022/23
6	27/09/2023	Panel of three (03) service providers for supply and delivery of cables and conductors for a period of three (03) years as and when needed	063/2022/23

Monthly Section 71 and 66 report for September 2023

7	27/09/2023	Panel of three (03) service providers for supply and delivery of electrical material for a period of three (03) years as and when needed	065/2022/23.
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BID ADJUDICATION COMMITTEE SITTINGS (1) – SEPTEMBER 2021

Sec 29(1) a committee must consider the recommendations of the BEC and make a final award as delegated.

ITEM	DATE	SCM NO.	PROJECT NAME
1.	15 September	042/2022/23	Tender for a panel of 04 travel agency service providers for a period of three years.
2.		030/2022/23	1. Tender for a panel of 15 ward-based co-operatives or SIMMES for a period of 12 months.

BID ADJUDICATION COMMITTEE AWARDS/RECOMMENDATIONS – SEPTEMBER 2021

No.	SCM NO.	Description per tender opening register	Contract awarded to	Amount	Department
1.	042/2022/23	Tender for a panel of 04 travel agency service providers for a period of three years.	Harvey world travel. Allenio Airline Swift Travel Lets Cruise travel	Rate based	Budget and Treasury Office

SEPTEMBER PROCUREMENT PLAN STATISTICS

Number of projects for the year	Number of projects advertised/awaiting adverts	Number of projects on pipeline	Number of projects awarded	Number of projects awaiting requests from User Departments
143	13	9	1	120

Monthly Section 71 and 66 report for September 2023

Irregular Expenditure

Register of Irregular Expenditure – Identified in September 2023

No	Date of discovery	Date Reported to Accounting Officer	Date of payment	Payment voucher	Person Liable (Official or Political Office Bearer) Amount	Type of Prohibited Expenditure	Description of Incident	Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
										UI	DP	CC	TR	P	WO	General comments
1	July 2018	30 September 2023	2023/01/09	36782	1581760	Building of RDP houses -No specification committee	official	Irregular expenditure- Stedone Development	No	No	No	No	No	No	No	Reported to council
2	July 2018	30 September 2023	2023/08/09	36827	2052986	Building of RDP houses -No specification committee	official	Irregular expenditure- Stedone Development	No	No	No	No	No	No	No	Reported to council
3	July 2018	30 September 2023	29/09/2023	36919	1182785	Building of RDP houses -No specification committee	official	Irregular expenditure- Stedone Development	No	No	No	No	No	No	No	Reported to council
TOTAL					R4 817 532.00											

Abbreviations:

- UI: Irregular expenditure Under Investigation
- DP: Disciplinary process initiated against responsible person.
- CC: Criminal charges laid with SAPS
- TR: Transferred to receivables for recovery.
- P: Paid or in process of paying in instalments
- WO: Written-off by council as irrecoverable.

CONTRACT MANAGEMENT REPORT FOR THE MONTH ENDED 30 SEPTEMBER 2023

Monthly Section 71 and 66 report for September 2023

Section 116 (2)(b) of the Municipal Finance Management Act requires that contracts procured through Supply Chain Management be monitored on monthly basis on the performance of the contractor under the contract or agreement.

CONTRACT REGISTER STATISTICS:

No. of Current Contracts	No. of current suppliers awarded	No. of Contracts about to expire in <6 months	No. of Expired Contracts	No. of suppliers awarded to SMMEs within the jurisdiction of KSD LM	No. of bids awarded for the month
76	218	22	06	143	04

CESSIONS:

Contract No.	Contract Description	Cession Percentage	ORDER NUMBER/ ORDER	WORKS	Approved/ Not Approved
N/A	N/A	N/A	N/A		N/A

VARIATIONS:

Contract No.	Contract Description	Contract Value	Variation Amount	Percentage of Variation	New Contract Value	Reasons for Variation
N/A	N/A	N/A	N/A	N/A	N/A	N/A

TERMINATIONS:

Contract No.	Contract Description	Company Name	Date of Termination	Reasons for Termination
N/A	N/A	N/A	N/A	N/A

EXTENSIONS:

Contract No.	Contract Description	Name of Contractor	Reasons for Extension/Cancellation

Monthly Section 71 and 66 report for September 2023

049/2020/21	Design and Construction of Public Ablution.	Hlubi Engineering Trading.	The ablution facilities and the town hall were not on the same erf, the contractor had to apply for the zoning certificate which resulted to delays.
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COMPLETED PROJECTS:

Contract No.	Contract Description	Company Name	Date of Completion
015/2020/21	Construction of Ngxoki, Qokolweni to Xhwili and Mirara school access road-Project B	Iphupha Investments	26/09/2023
046/2020/21	Ngxoki, Qokolweni to Xhwili and Mirara school access road-Project B	BM Infrastructure	26/09/2023

UNAUTHORISED EXPENDITURE:

King Sabata Dalindyebo municipality												
CONSOLIDATED UNAUTHORISED EXPENDITURE REGISTER 2023/24 FINANCIAL YEAR												
PERIOD	DEPARTMENT / VOTE	CAPITAL	OPERAT / DESCRIPTION	PAYMEN T DATE	VOLUCHE R NO	SCM NO	DATE DISCOV ERED	PERSON RESPONSIBLE FOR THE EXPENDITURE	ACTION TAKEN	COMMENTS	EXPENDITURE WRITTEN OFF BY COUNCIL	BALANCE TO BE WRITTEN OFF BY COUNCIL
2023/24	Rural Economic Development	2 549 803.75	Refurbishment of Ntozonke Market	Sep-23	N/A	N/A	Sep-23	To be determined after MPAC investigation	To be recommended by MPAC	Awaiting MPAC recommendation		2 549 803.75
Total for September 2023											2 549 803.75	

Monthly Section 71 and 66 report for September 2023

3. Annexures

Annexure A – Departmental Operating Revenue and Expenditure

Annexure B – Payments for the Month of September 2023

Annexure C – Report on State of Municipal Finances

Annexure D – Performance Assessment of Service Providers

4. Recommendations

It is recommended that the Executive Mayor notes the following reports by the accounting officer:

- Section 71 narrative report for September 2023.
- Section 66 narrative report for September 2023.
- Asset Management reports for September 2023.
- Supply chain management reports for September 2023.

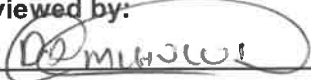
Prepared by:



S. Mfobo (Mr)

Manager: Accounting

Reviewed by:



D. Mkhokotho (Mr)

GM: Accounting and Asset Management


Recommended by:



E.F. Jiholo (Mr)

Chief Financial Officer

Submitted by:



13/10/2023

N. Pakade (Mr)

Municipal Manager

ANNEXURE A: DEPARTMENTAL OPERATING REVENUE AND EXPENDITURE

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 11 - Executive & Council							
Revenue							
Rent of Facilities and Equipment	26,500	15,603	10,897	41%	6,625	- 8,978	-136%
Fines	103,832	26,228	77,604	75%	25,958	- 270	-1%
Licenses and Permits	2,185,648	311,631	1,874,017	86%	546,412	234,781	43%
Other Revenue	28,306	- 1,295	29,601	105%	7,077	8,372	118%
Total Revenue	2,344,286	352,167	1,992,119	85%	586,072	233,905	40%
Expenditure							
Employee Related Costs	64,996,228	14,642,393	50,353,835	77%	16,249,057	1,606,664	10%
Remuneration Of Councillors	35,344,962	7,312,465	28,032,497	79%	8,836,241	1,523,776	17%
General Expenses - Other	36,979,819	7,082,348	29,897,471	81%	9,244,955	2,162,607	23%
Repairs & Maintenance - Municipal Asse	80,000	-	80,000	100%	20,000	20,000	100%
Total Expenditure	137,401,009	29,037,206	108,363,803	79%	34,350,252	5,313,046	15%
Net Surplus /(Deficit)	- 135,056,723	- 28,685,039	-106,371,684	79%	- 33,764,181	- 5,079,142	15%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 12 - Corporate Services							
Revenue							
Rent of Facilities and Equipment	671,736	170,825	500,911	75%	167,931	- 2,894	-2%
Grants & Subsidies Received - Operating	-	162,139	- 162,139	-100%	-	- 162,139	-100%
Total Revenue	671,736	332,964	338,772	50%	-	- 332,964	-100%
Expenditure							
Employee Related Costs	69,494,169	12,623,157	56,871,012	82%	17,373,567	4,750,410	27%
General Expenses - Other	15,117,447	3,082,392	12,035,055	80%	3,779,373	696,981	18%
Depreciation - Property, Plant & Equip	216,116	147,169	68,947	32%	54,030	- 93,139	-172%
Total Expenditure	84,827,732	15,852,718	68,975,014	81%	21,206,970	5,354,252	25%
Net Surplus /(Deficit)	- 84,155,996	- 15,519,754	- 68,636,242	82%	- 21,206,970	- 5,687,216	27%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 13 - Finance & Asset Management							
Revenue							
Property Rates	341,121,951	304,297,320	36,824,631	11%	341,121,951	36,824,631	11%
Rent of Facilities and Equipment	17,587,144	5,024,662	12,562,482	71%	4,396,786	- 627,876	-14%
Interest Earned - External Investments	1,379,635	1,304,622	75,013	5%	344,909	- 959,713	-278%
Interest Earned - Outstanding Debtors	38,861,721	17,207,016	21,654,705	56%	9,715,430	- 7,491,586	-77%
Grants & Subsidies Received - Operating	437,706,000	181,917,200	255,788,800	58%	181,902,500	- 14,700	0%
Grants & Subsidies Received - Capital	-	5,133,927	- 5,133,927	-100%	-	- 5,133,927	-100%
Other Revenue	3,861,352	205,648	3,655,704	95%	965,338	759,690	79%
Total Revenue	840,517,803	515,090,395	325,427,408	39%	538,446,914	23,356,519	4%
Expenditure							
Employee Related Costs	59,778,867	14,703,130	45,075,737	75%	14,944,717	241,587	2%
General Expenses - Contracted Services	14,903,231	1,547,176	13,356,055	90%	3,725,808	2,178,632	58%
General Expenses - Other	76,413,324	24,018,737	52,394,587	69%	19,103,331	- 4,915,406	-26%
General Expenses: Grants & Subs - Oper	2,600,000	644,485	1,955,515	75%	650,000	5,515	1%
Repairs & Maintenance - Municipal Asse	10,007,000	3,734,053	6,272,947	63%	2,501,750	- 1,232,303	-49%
Depreciation - Property, Plant & Equip	32,455,146	6,216,245	26,238,901	81%	8,113,787	1,897,542	23%
Impairment Gain\Lost	21,153,025	-	21,153,025	100%	5,288,256	5,288,256	100%
Interest Expense - External Borrowings	16,000,000	140,953	15,859,047	99%	4,000,000	3,859,047	96%
Contributions To / From Provisions & Re	-	854,923	- 854,923	-100%	-	- 854,923	-100%
Total Expenditure	233,310,593	51,859,702	181,450,891	78%	58,327,648	6,467,946	11%
Net Surplus/(Deficit)	607,207,210	463,230,693	143,976,517	24%	480,119,266	16,888,573	4%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 14 - Planning, Social & Ec Dev							
Revenue							
Rent of Facilities and Equipment	290,425	9,844	280,581	97%	72,606	62,762	86%
Licenses and Permits	2,461,347	302,028	2,159,319	88%	615,339	313,311	51%
Other Revenue	172,473	11,062	161,411	94%	43,119	32,057	74%
Total Revenue	2,924,245	322,934	2,601,311	89%	731,064	408,130	56%
Expenditure							
Employee Related Costs	9,361,224	4,988,318	4,372,906	47%	2,340,303	- 2,648,015	-113%
General Expenses - Other	11,156,249	1,558,989	9,597,260	86%	2,789,076	1,230,087	44%
Total Expenditure	20,517,473	6,547,307	13,970,166	68%	5,129,379	- 1,417,928	-28%
Net Surplus/(Deficit)	- 17,593,228	- 6,224,373	- 11,368,855	65%	- 4,398,315	1,826,058	-42%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 15 - Human Settlement							
Revenue							
Service Charges	137,800	189,864	- 52,064	-38%	34,450	- 155,414	-451%
Grants & Subsidies Received - Capital	68,000,000	7,250,962	60,749,038	89%	17,000,000	9749038	57%
Other Revenue	1,965,424	874,114	1,091,310	56%	491,356	-382758	-78%
Total Revenue	70,103,224	8,314,940	61,788,284	88%	17,525,806	9210866	53%
Expenditure							
Employee Related Costs	16,952,569	7,538,142	9,414,427	56%	4,238,142	- 3,300,000	-78%
General Expenses - Other	10,845,526	1,100,330	9,745,196	90%	2,711,382	1,611,052	59%
General Expenses: Grants & Subs - Oper	-	72,829	- 72,829	-100%	-	- 72,829	-100%
Repairs & Maintenance - Municipal Asse	20,000	-	20,000	100%	5,000	5,000	100%
Total Expenditure	27,818,095	8,711,301	19,106,794	69%	6,954,524	- 1,756,777	-25%
Net Surplus/(Deficit)	42,285,129	- 396,361	42,681,490	101%	10,571,282	10,967,643	104%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 16 - Community Services							
Revenue							
Service Charges	68,512,052	60,237,871	8,274,181	12%	68,512,052	8,274,181	12%
Rent of Facilities and Equipment	2,093,678	597,641	1,496,037	71%	306,891	- 290,750	-95%
Grants & Subsidies Received - Operating	7,543,000	1,721,465	5,821,535	77%	1,885,749	164,284	9%
Other Revenue	21,200	-	21,200	100%	5,301	5,301	100%
Total Revenue	78,169,930	62,556,977	15,612,953	20%	70,709,993	8,153,016	12%
Expenditure							
Employee Related Costs	94,773,923	22,628,830	72,145,093	76%	23,693,487	1,064,657	4%
General Expenses - Contracted Services	300,000	22,000	278,000	93%	75,000	53,000	71%
General Expenses - Other	20,806,868	4,076,079	16,730,789	80%	5,201,709	1,125,630	22%
General Expenses: Grants & Subs - Oper	5,793,000	683,641	5,109,359	88%	1,448,250	764,609	53%
Repairs & Maintenance - Municipal Asse	270,000	13,861	256,139	95%	67,500	53,639	79%
Depreciation - Property, Plant & Equip	19,262,760	10,997,934	8,264,826	43%	4,815,690	- 6,182,244	-128%
Total Expenditure	141,206,551	38,422,345	102,784,206	73%	35,301,636	- 3,120,709	-9%
Net Surplus/(Deficit)	- 63,036,621	24,134,632	- 87,171,253	138%	35,408,357	11,273,725	32%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 17 - Public Safety							
Revenue							
Service Charges	12,914,392	7,970,208	4,944,184	38%	3,228,600	- 4,741,608	-147%
Fines	42,000,000	470,666	41,529,334	99%	10,500,000	10,029,334	96%
Licenses and Permits	18,158,416	2,849,147	15,309,269	84%	4,539,603	1,690,456	37%
Grants & Subsidies Received - Operating	652,000	-	652,000	100%	162,999	162,999	100%
Other Revenue	307,750	68,514	239,236	78%	76,938	8,424	11%
Total Revenue	74,032,558	11,358,535	62,674,023	85%	18,508,140	7,149,605	39%
Expenditure							
Employee Related Costs	139,855,878	36,680,386	103,175,492	74%	34,963,998	- 1,716,388	-5%
General Expenses - Contracted Services	6,000,000	4,496,565	1,503,435	25%	1,500,000	- 2,996,565	-200%
General Expenses - Other	7,055,871	1,477,483	5,578,388	79%	1,763,973	286,490	16%
General Expenses: Grants & Subs - Oper	652,000	114,444	537,556	82%	162,999	48,555	30%
Repairs & Maintenance - Municipal Asse	680,000	40,266	639,734	94%	169,998	129,732	76%
Total Expenditure	154,243,749	42,809,144	111,434,605	72%	38,560,968	- 4,248,176	-11%
Net Surplus/(Deficit)	- 80,211,191	- 31,450,609	- 48,760,582	61%	- 20,052,828	11,397,781	-57%

DESCRIPTION	ANNUAL				YTD		
	BUDGET	AMOUNT	VARIANCE	VAR %	BUDGET	VARIANCE	VAR %
AREA: 18 - Infrastructure							
Revenue							
Service Charges	648,297,247	140,336,915	507,960,332	78%	162,074,313	21,737,398	13%
Grants & Subsidies Received - Operating	12,556,450	3,215,972	9,340,478	74%	3,139,113	- 76,859	-2%
Grants & Subsidies Received - Capital	128,105,550	27,567,590	100,537,960	78%	32,026,389	4,458,799	14%
Other Revenue	27,384,946	986,461	26,398,485	96%	6,846,237	5,859,776	86%
Total Revenue	816,344,193	172,106,938	644,237,255	79%	204,086,052	31,979,114	16%
Expenditure							
Employee Related Costs	105,150,722	24,178,412	80,972,310	77%	26,287,674	2,109,262	8%
General Expenses - Bulk Purchases	479,989,276	171,258,751	308,730,525	64%	119,997,318	- 51,261,433	-43%
General Expenses - Other	29,298,081	2,503,838	26,794,243	91%	7,324,512	4,820,674	66%
General Expenses: Grants & Subs - Oper	7,393,000	2,237,347	5,155,653	70%	1,848,252	- 389,095	-21%
Repairs & Maintenance - Municipal Asse	76,598,654	18,123,648	58,475,006	76%	19,149,663	1,026,015	5%
Depreciation - Property, Plant & Equip	105,413,206	48,900,420	56,512,786	54%	26,353,302	- 22,547,118	-86%
Total Expenditure	803,842,939	267,202,416	536,640,523	67%	200,960,721	- 66,241,695	-33%
Net Surplus/(Deficit)	12,501,254	- 95,095,478	107,596,732	100%	3,125,331	98,220,809	100%

ANNEXURE B: PAYMENTS FOR THE MONTH ENDED 30 SEPTEMBER 2023

DATE	REFERENCE	PAYEE	AMOUNT
9/1/2023	36770	32-LITHOTECH	- 28,635.00
9/1/2023	36771	296-THE INK SPOT	- 4,110.00
9/1/2023	36772	484-AUDITOR GENERAL	- 129,737.02
9/1/2023	36773	800-S.P.C.A.	- 22,000.00
9/1/2023	36774	1308-JOLWANA MGIDLANA INCORPORATED	- 5,081.07
9/1/2023	36775	1657-SALGA	- 6,308,254.52
9/1/2023	36776	2196-RESILIENT SERVERS AND NETWORKS	- 24,664.05
9/1/2023	36777	2205-DOC-LIA TRADING CC	- 21,000.00
9/1/2023	36778	2471-LITHALOMZI DEVELOPMENT AGENT	- 21,000.00
9/1/2023	36779	2817-SONDLO & KNOPP ADVERTISEMENT	- 44,966.38
9/1/2023	36780	2931-BIGEN AFRICA PTY LTD	- 707,662.38
9/1/2023	36781	3015-MROBHOZO TRADING ENTERPRISE	- 12,250.00
9/1/2023	36782	3036-STEDONE DEVELOPMENT(PTY)LTD	- 1,581,760.24
9/1/2023	36783	3225-BATHABILE CONSTRUCTION SERVICES	- 1,873,274.72
9/1/2023	36784	3325-LOK CONSULTING	- 196,650.00
9/1/2023	36785	3331-T.L SPORT EQUIP.	- 31,980.00
9/1/2023	36786	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 10,079.75
9/1/2023	36787	3565-MJULELWA INCORPORATED ATTOORNYS	- 332,219.81
9/1/2023	36788	3710-MABONVINI TRADING ENTERPRISE	- 28,000.00
9/1/2023	36789	3939-NIZA DESIGNS PRIMARY CO-OPERATIVE	- 10,500.00
9/1/2023	36790	4078-TIDOO ENGINEERING SERVICES	- 325,427.91
9/1/2023	36791	4415-MEDIA MAESTRO	- 42,733.89
9/1/2023	36792	4761-EZOLUTSHA TRADING (PTY) LTD	- 9,000.00
9/1/2023	36793	6327-BIDVEST STEINER	- 11,123.95
9/1/2023	36794	6796-IMBEKO TRAVEL & HOSPITALITY	- 97,936.99
9/1/2023	36795	6865-SWIFT TRAVEL AND TOURS CC	- 270,355.92
9/1/2023	36796	7002-KWANDA EVENTS & SUPPLIES	- 317,439.45
9/1/2023	36797	7375-N2 ASSIST TOWING AND RECOVERY	- 30,750.52
9/1/2023	36798	7449-Siyakhanyisa mult-purpose co-operative limited	- 185,000.10
9/1/2023	36799	7451-SURE UKHANYE TRAVELS	- 58,553.95
9/1/2023	36800	7484-AVONIKO PTY LTD	- 31,425.00
9/1/2023	36801	7553-VOLTEX MTHATHA	- 2,749.32
9/1/2023	36802	7567-SPM ENVIRONMENTAL CONSULTANCY	- 185,130.54
9/1/2023	36803	7709-ARCH ACTUARIAL CONSULTING	- 22,080.00
9/1/2023	36804	7711-KUMYOLZ INVESTMENTS	- 140,241.93
9/1/2023	36805	7725-PEZA CONSULTING	- 380,000.00
9/1/2023	36806	7757-MOUNTZONE (PTY) LTD	- 17,000.00
9/1/2023	36807	7861-RUNPEL TRADERS (PTY)LTD	- 28,000.00

DATE	REFERENCE	PAYEE	AMOUNT
9/1/2023	36808	7862-FINNIX RISE (PTY) LTD	- 15,750.00
9/1/2023	36809	7863-TASH DANA TRADING (PTY) LTD	- 21,000.00
9/1/2023	36810	7865-LUMILE INVESTMENTS PTY LTD	- 5,850.00
9/1/2023	36811	7868-DLANGAS K (PTY) LTD	- 12,840.00
9/1/2023	36812	7871-AUREKA (PTY) LTD	- 2,450.00
9/1/2023	36813	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 27,364.25
9/5/2023	36814	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 517,915.81
9/5/2023	36815	7228-NINJA PROTECTION & SECURITY SERVICES	- 548,291.25
9/5/2023	36816	7240-Phiko Security Service	- 515,200.00
9/5/2023	36817	7603-HLUBI ENGINEERING TRADING & PROJECTS	- 78,893.91
9/5/2023	36818	7736-IPHUPHA INVESTMENTS	- 660,074.73
9/5/2023	36819	7749-AMLO TRADING	- 796,707.31
9/5/2023	36820	7788-MATHEW GROUP CONSTRUCTION	- 822,484.16
9/5/2023	36821	7808-ZIMPHA INVESTMENT GROUP	- 1,190,814.79
9/5/2023	36822	7817-MJOES SECURITY AND CLEANING SERVICES	- 660,192.00
9/5/2023	36823	7749-AMLO TRADING	- 1,539,562.50
9/6/2023	36824	4137-CAPE TO CAIRO INVESTMENTS	- 319,033.00
9/8/2023	36825	1636-R-DATA	- 70,867.13
9/8/2023	36826	2719-CANCELE POWER PRODUCTS	- 326,496.00
9/8/2023	36827	3036-STEDONE DEVELOPMENT(PTY)LTD	- 2,052,986.49
9/8/2023	36828	3048-THE INSTITUTE OF INTERNAL AUDITORS	- 16,271.10
9/8/2023	36829	5090-HEED SA (PTY) LTD	- 30,038.00
9/8/2023	36830	6921-ENZOKUHLE ENTERPRISE	- 199,999.00
9/8/2023	36831	7662-VITSHA TRADING	- 346,542.00
9/8/2023	36832	7693-ZAMA-KHANYO (ZK JV)	- 105,110.46
9/8/2023	36833	5090-HEED SA (PTY) LTD	- 40,595.00
9/7/2023	36834	7368-ABENGUNI ENGINEERING PROCUREMENT AND CONSTRUCTION	- 2,125,594.76
9/13/2023	36835	818-AYANDA MBANGA COMMUNICATIONS	- 41,902.55
9/13/2023	36836	3052-THUTHUKA OFFICE SUPPLIES CC	- 26,277.50
9/13/2023	36837	3093-KHANYO ELECTRICAL	- 1,966.04
9/13/2023	36838	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 46,333.50
9/13/2023	36839	3709-NTANZI TRADING ENTERPRISE	- 11,950.00
9/13/2023	36840	4895-DENJAVU SERVICES	- 28,453.14
9/13/2023	36841	6693-AMINACHEM PTY (LTD)	- 4,500.00
9/13/2023	36842	6796-IMBEKO TRAVEL & HOSPITALITY	- 198,071.72
9/13/2023	36843	6865-SWIFT TRAVEL AND TOURS CC	- 200,574.18
9/13/2023	36844	7331-NOSINDWA ATTORNEYS INC	- 6,408.26
9/13/2023	36845	7451-SURE UKHANYE TRAVELS	- 6,480.00
9/13/2023	36846	7546-B. MWELASE ATTORNEYS	- 5,130.66
9/13/2023	36847	7655-CASHBUILD (SOUTH AFRICA) (PTY) LTD	- 26,176.25
9/13/2023	36848	7738-OCTALI INSTITUTE	- 29,610.00

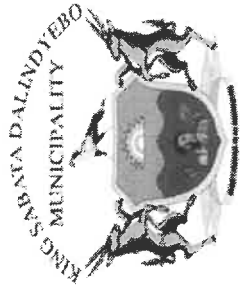
DATE	REFERENCE	PAYEE	AMOUNT
9/13/2023	36849	7857-SIYABONGA BAFANA TRADING	- 8,640.00
9/13/2023	36850	7873-ALL IN ONE TRADING COMPANY	- 14,000.00
9/6/2023	36851	3345-ERGOFLEX 520 CC	- 776,919.25
9/6/2023	36852	7562-KULA AFRIKA PROJECTS	- 763,050.64
9/6/2023	36853	7572-B & SON/IGL PROJECTS JV	- 1,089,959.43
9/20/2023	36854	5090-HEED SA (PTY) LTD	- 957,396.05
9/20/2023	36855	6796-IMBEKO TRAVEL & HOSPITALITY	- 12,751.20
9/20/2023	36856	6865-SWIFT TRAVEL AND TOURS CC	- 538,013.00
9/20/2023	36857	7451-SURE UKHANYE TRAVELS	- 20,541.60
9/21/2023	36858	32-LITHOTECH	- 28,031.25
9/21/2023	36859	1420-O.R.TAMBO DISTRICT MUNICIPALIT	- 391,904.41
9/21/2023	36860	1537-ITEC WILD COAST	- 41,549.34
9/21/2023	36861	1778-BAYAZENZELA CATERERS	- 12,250.00
9/21/2023	36862	2931-BIGEN AFRICA PTY LTD	- 176,504.55
9/21/2023	36863	3125-MILLENNIUM DELTA COMPUTERS	- 3,800.00
9/21/2023	36864	3345-ERGOFLEX 520 CC	- 1,167,443.77
9/21/2023	36865	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 20,987.50
9/21/2023	36866	3644-ZAMA TRAFFIC SIGNALS CC	- 825,131.33
9/21/2023	36867	3658-COPYWORLD	- 29,877.00
9/21/2023	36868	4415-MEDIA MAESTRO	- 15,966.40
9/21/2023	36869	5109-KHULANATHI CONSULTING	- 570,502.35
9/21/2023	36870	5303-MNADI CIVILS CC	- 405,105.97
9/21/2023	36871	6327-BIDVEST STEINER	- 11,123.95
9/21/2023	36872	6993-CYCLE CIVILS AND PROJECTS (PTY) LTD	- 759,612.65
9/21/2023	36873	7098-ILINGELETHU INVESTMENTS	- 7,400.00
9/21/2023	36874	7307-MUST'VE BOOKS	- 29,640.00
9/21/2023	36875	7329-SIYA AND AYA ENGINEERING PTY LTD	- 979,214.89
9/21/2023	36876	7331-NOSINDWA ATTORNEYS INC	- 24,844.52
9/21/2023	36877	7390-MALA GROUP	- 9,100.00
9/21/2023	36878	7429-R.N.E HOLDINGS (Pty) Ltd	- 13,304.49
9/21/2023	36879	7615-LIBO COMMUNICATIONS (Pty) Ltd	- 50,386.10
9/21/2023	36880	7722-KMH CHARTED ACCOUNTANTS	- 180,600.00
9/21/2023	36881	7821-DUYO EVENTS (PTY) LTD	- 43,250.00
9/21/2023	36882	7855-SHUMELA PHANDA INVESTMENTS	- 562,350.00
9/21/2023	36883	7864-SURF DOLPHIN TRADING ENTERPRISE	- 7,200.00
9/21/2023	36884	7874-ONGIE DEE TRADING	- 15,750.00
9/21/2023	36885	7875-TALK TO TOBO LIFE COACHING (PTY) LTD	- 28,000.00
9/21/2023	36886	7877-JALI-KA MPUKU TRADING ENTERPRISE (PTY) LTD	- 24,500.00
9/21/2023	36887	789-GOVERNMENT PRINTING WORKS	- 3,026.32
9/21/2023	36888	2201-ZENZELUTHANDO CONSTRUCTION	- 11,200.00
9/21/2023	36889	3426-MILATHA TRADING ENTERPRISE	- 3,250.00

DATE	REFERENCE	PAYEE	AMOUNT
9/21/2023	36890	3504-KWAZIKWAKHE TRADING ENTERPRISE	- 29,089.25
9/21/2023	36891	3658-COPYWORLD	- 29,426.66
9/21/2023	36892	4438-ENGINEERING COUNCIL OF SOUTH AFRICA	- 4,909.00
9/21/2023	36893	7375-N2 ASSIST TOWING AND RECOVERY	- 7,228.80
9/21/2023	36894	7449-Siyakhanyisa multi-purpose co-operative limited	- 14,700.00
9/21/2023	36895	7872-DLIBHIII TRADING AND PROJECTS (PTY) LTD	- 9,000.00
9/22/2023	36896	3325-LOK CONSULTING	- 196,650.00
9/22/2023	36897	5109-KHULANATHI CONSULTING	- 571,000.00
9/22/2023	36898	7449-Siyakhanyisa multi-purpose co-operative limited	- 185,000.10
9/22/2023	36899	7481-MGOBHOZI WASTE MANAGEMENT AND OTHER PROJECTS	- 370,000.00
9/22/2023	36900	7563-ZBSN SIYAZAMA PTY LTD	- 480,000.00
9/22/2023	36901	7701-BONTINITE CONSTRUCTION	- 533,134.80
9/22/2023	36902	7715-ASIME DEVELOPMENT CONSULT (PTY) LTD	- 175,000.00
9/22/2023	36903	7796-PLATINUM SUPPLIERS	- 133,308.00
9/22/2023	36904	7876-ALEX BOSMAN ATTORNEYS	- 135,409.40
9/26/2023	36905	294-ESKOM	- 38,404,877.18
9/28/2023	36906	484-AUDITOR GENERAL	- 1,225,026.07
9/28/2023	36907	6939-CIGFARO	- 2,715.00
9/29/2023	36908	1418-CONTOUR TECHNOLOGY	- 1,253,818.21
9/29/2023	36909	7604-TRUVELO AFRICA ELECTRONICS DIVISION (PTY) LTD	- 78,650.57
9/29/2023	36910	7836-SUCCESS BOOM ENTERPRISE (PTY) LTD	- 21,000.00
9/29/2023	36911	663-WORKSHOP ELECTRONICS	- 46,305.90
9/29/2023	36912	1308-JOLWANA MGDLANA INCORPORATED	- 111,762.54
9/29/2023	36913	1475-MILWA CONSTRUCTION	- 216,846.99
9/29/2023	36914	1537-ITEC WILD COAST	- 99,235.31
9/29/2023	36915	2207-VODASHOP -UMTATA	- 9,999.42
9/29/2023	36916	2363-MVUZU NOTYESI INC.RPORATED	- 55,948.09
9/29/2023	36917	2441-DEPARTMENT OF PUBLIC WORKS	- 90,219.47
9/29/2023	36918	2817-SONDLO &KNOPP ADVERTISEMENT	- 98,941.52
9/29/2023	36919	3036-STEDONE DEVELOPMENT(PTY)LTD	- 1,182,785.24
9/29/2023	36920	3684-NJILO NJILO TRADING ENTERPRISE	- 12,250.00
9/29/2023	36921	3863-T. L. SPORT EQUIP CC	- 27,990.00
9/29/2023	36922	4349-MAWAWA XOLANI DEVELOPMENT SERVICES	- 29,960.00
9/29/2023	36923	6327-BIDVEST STEINER	- 11,123.95
9/29/2023	36924	6796-IMBEKO TRAVEL & HOSPITALITY	- 221,029.58
9/29/2023	36925	6865-SWIFT TRAVEL AND TOURS CC	- 580,485.55
9/29/2023	36926	6898-GLOBAL RTC EMPIRER AND LOGISTICS	- 13,950.00
9/29/2023	36927	6906-ESKOM 7251	- 15,902.29
9/29/2023	36928	6909-ESKOM 6712	- 37,176.41
9/29/2023	36929	6911-ESKOM 7687	- 10,965.84
9/29/2023	36930	6912-ESKOM 9804	- 22,946.32

DATE	REFERENCE	PAYEE	AMOUNT
9/29/2023	36931	6913-ESKOM 6980	- 9,183.72
9/29/2023	36932	6939-CIGFARO	- 29,532.00
9/29/2023	36933	6966-ESKOM 9126	- 392.86
9/29/2023	36934	7194-ESKOM 8686	- 5,915.17
9/29/2023	36935	7331-NOSINDWA ATTORNEYS INC	- 135,436.26
9/29/2023	36936	7713-ALUTHA HOLDINGS 82	- 321,467.40
9/29/2023	36937	7720-FAKU MPHUMZI CIVILSAND BUILDING CONSTRUCTORS	- 173,798.64
9/29/2023	36938	7822-COMBO AND SONS TRANSPORT	- 21,000.00
9/29/2023	36939	7886-ZHIKHO TRADING	- 21,700.00
9/29/2023	36940	7888-ESKOM 7114	- 4,717.13
9/1/2023	SUN0901	ENATIS	- 642.00
9/1/2023	SUN0902	NTABANKULU O	- 1,198.00
9/1/2023	SUN0903	RAFUZA N	- 1,900.00
9/1/2023	SUN0904	YAKO FUNERAL	- 1,415.00
9/1/2023	SUN0905	SOLALA Y	- 1,415.30
9/1/2023	SUN0906	MAGUMA-NKABALAZA T	- 3,696.90
9/1/2023	SUN0907	ABITIMO TECHNOLOGY	- 1,900.00
9/1/2023	SUN0908	GWARUBANA F	- 3,696.90
9/1/2023	SUN0909	SIXAM T	- 1,160.00
9/1/2023	SUN0910	TEMBULAND GAS	- 1,979.60
9/22/2023	SUN09100	DEPARTMENT OF TRANSPORT	- 20,952.43
9/22/2023	SUN09101	DEPARTMENT OF TRANSPORT	- 129,157.61
9/22/2023	SUN09102	DEPARTMENT OF TRANSPORT	- 711,627.54
9/21/2023	SUN09103	NTOZAKHE N	- 352.60
9/29/2023	SUN09103	YAKAR GGC	- 378,126.00
9/29/2023	SUN09104	VODACOM SERVICE PROVIDER COMPANY (PTY) LTD	- 236,792.36
9/1/2023	SUN0911	MAPOMA N	- 537.00
9/1/2023	SUN0912	KEZILE N	- 1,800.00
9/1/2023	SUN0913	SITHOLE A	- 1,800.00
9/1/2023	SUN0914	NTINI T.L	- 1,413.95
9/1/2023	SUN0915	VIKILAHLE A	- 330.00
9/1/2023	SUN0916	MVOKWANA Z	- 623.00
9/1/2023	SUN0917	LETUKA V.S	- 7,000.00
9/1/2023	SUN0918	INDWE RISK SERVICES	- 8,500.00
9/1/2023	SUN0919	MDODA G.N	- 339.00
9/1/2023	SUN0920	DEPARTMENT OF TRANSPORT	- 52,590.78
9/1/2023	SUN0921	DEPARTMENT OF TRANSPORT	- 681,149.42
9/1/2023	SUN0922	DEPARTMENT OF TRANSPORT	- 100,016.53
9/1/2023	SUN0923	DEPARTMENT OF TRANSPORT	- 460,815.79
9/1/2023	SUN0924	DEPARTMENT OF TRANSPORT	- 601,156.33
9/1/2023	SUN0925	DEPARTMENT OF TRANSPORT	- 704,816.55

DATE	REFERENCE	PAYEE	AMOUNT
9/1/2023	SUN0926	DEPARTMENT OF TRANSPORT	- 595,720.25
9/1/2023	SUN0927	DEPARTMENT OF TRANSPORT	- 1,058,339.27
9/1/2023	SUN0928	ENATIS	- 4,746.50
9/8/2023	SUN0929	INDWE RISK	- 10,000.00
9/8/2023	SUN0930	DEPARTMENT OF TRANSPORT	- 457,886.44
9/8/2023	SUN0931	BOOI N	- 1,200.00
9/8/2023	SUN0932	NOKWE A	- 3,900.00
9/8/2023	SUN0933	MHLAKAZA N	- 3,900.00
9/8/2023	SUN0934	VINJWA N	- 3,900.00
9/8/2023	SUN0935	SUPERSPAR SPARGS	- 1,589.70
9/8/2023	SUN0936	SIFUMBA N	- 2,297.65
9/8/2023	SUN0937	KEZILE N	- 500.00
9/8/2023	SUN0938	SITHOLE A	- 500.00
9/8/2023	SUN0939	MZIBA N	- 1,350.47
9/8/2023	SUN0940	INDWE RISK	- 2,500.00
9/8/2023	SUN0941	LIBERTY MCUMANE SEC	- 3,696.90
9/8/2023	SUN0942	DELIHLAZO B	- 1,422.05
9/8/2023	SUN0943	MACINGWANE Y	- 1,350.47
9/8/2023	SUN0944	TONJENI Y	- 1,413.95
9/8/2023	SUN0945	MANYIFOLO N	- 271.50
9/8/2023	SUN0946	ABITIMO TECHNOLOGY	- 400.00
9/8/2023	SUN0947	VIKILAHLE A.N	- 415.00
9/8/2023	SUN0948	SACQSP	- 500.00
9/8/2023	SUN0949	VUZANE R	- 39,100.00
9/8/2023	SUN0950	SELONYANE V	- 2,756.16
9/8/2023	SUN0951	MDANI M.G	- 1,406.00
9/8/2023	SUN0952	MOTAU C	- 7,200.00
9/8/2023	SUN0953	MOTAU C	- 8,784.00
9/8/2023	SUN0953	MBEWU B	8,784.00
9/8/2023	SUN0953	MBEWU B	- 8,784.00
9/8/2023	SUN0954	MLN CONTRACTORS	- 39,932.00
9/8/2023	SUN0955	NTOZAKHE N	- 421.79
9/8/2023	SUN0956	RAFUZA N	- 1,900.00
9/8/2023	SUN0957	MUST VE BOOKS	- 1,974.00
9/6/2023	SUN0958	ESKOM	- 38,404,877.17
9/12/2023	SUN0959	SNR ELECTRICAL	- 1,000,000.00
9/12/2023	SUN0960	TIDOO ENGINEERING SERVICES	- 1,000,000.00
9/20/2023	SUN0961	DEPARTMENT OF TRANSPORT	- 178,986.00
9/20/2023	SUN0962	DEPARTMENT OF TRANSPORT	- 788,508.77
9/21/2023	SUN0963	MACINGWANE Y	- 1,350.47
9/21/2023	SUN0964	SITETO X	- 1,350.47

DATE	REFERENCE	PAYEE	AMOUNT
9/21/2023	SUN0965	JEZILE P.V	- 10,217.28
9/21/2023	SUN0966	KOTANA N	- 225.00
9/21/2023	SUN0967	VUZANE R	- 9,200.00
9/21/2023	SUN0968	MILLENIUM COMPUTERS	- 320.00
9/21/2023	SUN0969	NODOLO L	- 2,143.68
9/21/2023	SUN0970	JIBA Y	- 2,134.40
9/21/2023	SUN0971	DLANGUDLANGU P.N	- 853.76
9/21/2023	SUN0972	MLENGANA N	- 324.80
9/21/2023	SUN0973	MAEMA NP	- 8,537.60
9/21/2023	SUN0974	MOKUPO D	- 8,537.60
9/21/2023	SUN0975	GETU O	- 2,152.96
9/21/2023	SUN0976	MAQHINYANA A	- 6,413.40
9/21/2023	SUN0977	NDUDANE D	- 1,780.83
9/21/2023	SUN0978	MERANA A	- 2,998.37
9/21/2023	SUN0979	MKHOLOKOTHO D	- 450.00
9/21/2023	SUN0980	D LORNA TRADING	- 3,696.90
9/21/2023	SUN0981	CETYIWE Z	- 2,420.70
9/21/2023	SUN0982	BOOI N	- 500.00
9/21/2023	SUN0983	GWADISO N	- 500.00
9/21/2023	SUN0984	GAME STORES	- 1,828.00
9/21/2023	SUN0985	MADIKIZELA A	- 2,366.40
9/21/2023	SUN0986	NOLANGENI N	- 286.00
9/21/2023	SUN0987	MTIRARA N	- 900.00
9/21/2023	SUN0988	SONAMZI N	- 600.00
9/21/2023	SUN0989	SOSIKELA M	- 208.60
9/21/2023	SUN0990	BOOI NOMGQIBELO	- 500.00
9/21/2023	SUN0991	MZOKOSHE M.S	- 303.00
9/21/2023	SUN0992	INCREDIBLE CONNECTION	- 1,298.00
9/21/2023	SUN0993	GAME STORES	- 1,048.00
9/21/2023	SUN0994	ENATIS	- 13,659.00
9/21/2023	SUN0995	SACQSP	- 379.50
9/21/2023	SUN0996	LETUKA V.S	- 1,193.95
9/21/2023	SUN0997	MANZENZE N	- 788.80
9/22/2023	SUN0998	DEPARTMENT OF TRANSPORT	- 842,435.70
9/22/2023	SUN0999	DEPARTMENT OF TRANSPORT	- 847,324.98
		TOTAL	- 134,878,295.24



ANNEXURE C

REPORT ON THE STATE OF THE MUNICIPALITY FINANCES

1. PURPOSE

To report on the state of the municipal financial as of 30 September 2023. The report covers the financial performance, liquidity management, asset management, debtors' management, expenditure management.

2. SUMMARY OF JULY, AUGUST AND SEPTEMBER 2023 ANALYSIS:

REVENUE ANALYSIS

Below is the revenue generated for the first quarter. It should be noted that property rates are billed at the start of the financial year and refuse hence huge difference between the first month and month 2 and month 3.

Row Labels	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of TOTAL ACTUAL
Revenue	619 429 112.12	73 355 991.32	69 982 011.81	762 767 115.25
Exchange Revenue	117 319 858.64	56 959 620.38	56 458 476.72	230 737 955.74
Agency Services	871 384.00	1 065 626.16	1 090 713.52	3 027 723.68
Interest, Dividend and Rent on Land	3 888 126.68	4 057 005.61	3 973 288.43	11 918 420.72
Licences or Permits	35 866.99	53 945.30	49 114.69	138 926.98
Operational Revenue	37 155.32	62 497.97	103 044.00	202 697.29
Rental from Fixed Assets	1 010 420.80	2 935 983.84	1 872 169.36	5 818 574.00
Sales of Goods and Rendering of Services	8 413 711.91	476 933.00	550 656.61	9 441 301.52
Service Charges	103 063 192.94	48 307 628.50	48 819 490.11	200 190 311.55
Non-exchange Revenue	502 109 253.48	16 396 370.94	13 523 535.09	532 029 159.51
Fines, Penalties and Forfeits	328 809.41	418 080.68	273 125.42	1 020 015.51
Interest	2 716 091.63	1 186 534.37	2 690 591.50	6 593 217.50
Licences or Permits	167 528.61	133 592.28	63 549.02	364 669.91
Property Rates by Usage	299 297 488.84	1 753 423.54	462 062.76	297 082 002.54
Surcharges and Taxes	2 250 724.10	1 821 709.50	1 144 208.13	5 216 641.73
Transfers and Subsidies	197 348 610.89	14 589 877.65	9 814 123.78	221 752 612.32
Grand Total	619 429 112.12	73 355 991.32	69 982 011.81	762 767 115.25

EXPENDITURE ANALYSIS

Below is the expenditure for the first Quarter:

It should be noted that depreciation for the quarter was only processed in the month of September hence there is no amounts in July and August 2023 due to the Asset Register for June 2023 was only finalized at the end of August 2023.

TOTAL EXPENDITURE FOR QUARTER 1	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of TOTAL ACTUAL
Expenditure	134 280 130.16	155 387 245.90	164 117 956.57	453 785 332.63
Employee Related Cost	46 423 572.32	46 260 107.31	47 449 347.70	140 133 027.33
Municipal Staff	45 791 894.58	45 404 763.79	46 814 080.16	138 010 738.53
Senior Management	631 677.74	855 343.52	635 267.54	2 122 288.80
Remuneration of Councillors	2 428 812.11	2 428 812.11	2 454 840.49	7 312 464.71
Chief Whip	-	57 567.33	57 567.33	115 134.66
Executive Committee	341 770.32	341 770.32	341 770.32	1 025 310.96
Executive Mayor	3 700.00	7 400.00	7 400.00	18 500.00
Speaker	143 028.98	146 728.98	146 728.98	436 486.94
Total for All Other Councillors	1 940 312.81	1 875 345.48	1 901 373.86	5 717 032.15
Depreciation and Amortisation	-	-	66 261 768.28	66 261 768.28
Depreciation	-	-	66 261 768.28	66 261 768.28
Interest, Dividends and Rent on Land	1 294 828.72	690 680.04	2 870 199.57	4 855 708.33
Interest Paid	1 294 828.72	690 680.04	2 870 199.57	4 855 708.33
Bulk Purchases	65 761 889.23	61 930 659.28	43 566 202.23	171 258 750.74
Electricity	65 761 889.23	61 930 659.28	43 566 202.23	171 258 750.74
Contracted Services	4 250 705.15	7 828 130.76	8 700 751.17	20 779 587.08
Consultants and Professional Services	304 432.53	5 398 751.09	5 637 474.57	11 340 658.19
Contractors	1 263 510.03	614 979.58	573 325.40	2 451 815.01
Outsourced Services	2 682 762.59	1 814 400.09	2 489 951.20	6 987 113.88
Inventory Consumed	751 695.15	7 253 248.00	358 668.12	8 363 611.27
Consumables	36 113.50	278 248.00	22 201.74	336 563.24
Materials and Supplies	715 581.65	6 975 000.00	336 466.38	8 027 048.03
Irrecoverable Debts Written Off	56 110.62	530 348.44	268 463.65	854 922.71
(blank)	56 110.62	530 348.44	268 463.65	854 922.71

Operating Leases	149 014.32	1 866 438.89	1 051 778.94	3 067 232.15
Furniture and Office Equipment	149 014.32	46 997.07	371 283.24	567 294.63
Infrastructure	-	1 819 441.82	591 789.72	2 411 231.54
Other Assets	-	-	88 705.98	88 705.98
Operational Cost	13 163 502.54	26 598 821.07	8 864 063.58	30 898 260.03
Advertising, Publicity and Marketing	-	303 291.19	147 179.34	450 470.53
Assets less than the Capitalisation Threshold	2 919 626.74	1 043 737.98	2 601 352.73	6 564 717.45
Bank Charges, Facility and Card Fees	716 399.85	40 567.00	122 844.41	879 811.26
Cash Discount	56 893.58	55 082.38	56 093.96	168 069.92
Commission	151 174.39	146 685.80	-	297 860.19
Communication	111 769.58	335 259.78	237 794.76	684 824.12
Entertainment	911 208.20	1 044 031.19	1 256 769.60	3 212 008.99
External Audit Fees	-	112 814.80	1 065 240.06	1 178 054.86
External Computer Service	21 447.00	66 512.69	170 295.79	258 255.48
Hire Charges	569 782.75	658 160.30	553 073.31	1 781 016.36
Insurance Underwriting	18 349.40	36 621.94	18 260.86	73 232.20
Land Alienation Costs	4 772.14	-	-	4 772.14
Learnerships and Internships	67 516.63	86 575.53	128 673.15	282 765.31
Licences	101 552.00	10 731.00	19 377.50	131 660.50
Municipal Services	-	19 980 039.54	18 316 655.72	1 663 383.82
Printing, Publications and Books	4 443.60	-	-	4 443.60
Professional Bodies, Membership and Subscription	6 308 254.52	14 148.78	6 629.57	6 329 032.87
Registration Fees	5 000.00	134 852.16	198 666.52	338 518.68
Remuneration to Section 79 Committee Members	5 232.00	-	-	5 232.00
Resettlement Cost	-	-	80 052.18	80 052.18
Seating Allowance for Traditional Leaders	16 471.38	16 471.38	16 471.38	49 414.14
Skills Development Fund Levy	531 474.85	414 925.64	631 140.14	1 577 540.63
Transport Provided as Part of Departmental Activities	-	-	1 900.00	1 900.00

Travel and Subsistence	602 411.91	981 899.76	975 035.85	2 559 347.52
Vehicle Tracking	39 722.02	41 515.78	47 409.41	128 647.21
Wet Fuel	-	1 074 896.45	1 118 331.62	2 193 228.07
Grand Total	134 280 130.16	155 387 245.90	164 117 956.57	453 785 332.63

TOP 10 EXPENDITURE ANALYSIS

Below are the top 10 expenditure items during the first quarter: with the exception of the non-cash item of depreciation of R66million.

TOP 10 EXPENDITURE ITEMS	Sum of 202307 ACTUAL	Sum of 202308 ACTUAL	Sum of 202309 ACTUAL	Sum of TOTAL ACTUAL
Bulk Purchases	65 761 889.23	61 930 659.28	43 566 202.23	171 258 750.74
Employee Related Cost	46 423 572.32	46 260 107.31	47 449 347.70	140 133 027.33
Depreciation and Amortisation	-	-	66 261 768.28	66 261 768.28
Contracted Services	4 250 705.15	7 828 130.76	8 700 751.17	20 779 587.08
Consultants and Professional Services	304 432.53	5 398 751.09	5 637 474.57	11 340 658.19
Inventory Consumed	751 695.15	7 253 248.00	358 668.12	8 363 611.27
Materials and Supplies	715 581.65	6 975 000.00	336 466.38	8 027 048.03
Remuneration of Councillors	2 428 812.11	2 428 812.11	2 454 840.49	7 312 464.71
Outsourced Services	2 682 762.59	1 814 400.09	2 489 951.20	6 987 113.88
Assets less than the Capitalisation Threshold	2 919 626.74	1 043 737.98	2 601 352.73	6 564 717.45
	126 239 077.47	140 932 846.62	179 856 822.87	447 028 746.96

ELECTRICITY BILLING VERSUS BULK PURCHASES

It should be noted that the revenue being billed on a monthly basis is less than the purchases from Eskom and this means the municipality for the first quarter has been running the services at a loss except for September, without taking into account other expenditure items. This is due to Eskom charging high tariffs during winter.

ELECTRICITY BILLING vs BULK PURCHASES	July	August	September	Total
Electricity Sales	43 943 903.92	47 257 850.90	48 582 616.18	139 784 371.00
Bulk Purchases - Electricity	65 761 889.23	61 930 659.28	43 566 202.23	171 258 750.74
Profit / (Losses)	(21 817 985.31)	(14 672 808.38)	5 016 413.95	(31 474 379.74)
Percentage	-33%	-24%	12%	-18%

RATIOS ANALYSIS:

Current Ratio July 2023 – September 2023

The current ratio compares the value of a municipality's short-term assets (cash, bank deposits, etc.) compared with its short-term liabilities (creditors, loans due etc.). The higher the ratio, the better. The normal range of the current ratio is 1.5 to 2 (the municipality has assets more than 1.5 to 2 times its current debts). Anything less than that and the municipality may struggle to keep up with its payments.



good

More than 1.5



average

Between 1 and 1.5



bad




Less than 1

Current Ratio:

	Norm is 2:1	31-Jul-23	31-Aug-23	30-Sep-23
Current Assets		920 135 238.09	856 695 543.37	817 239 131.93
Current liabilities		544 041 380.69	578 064 013.39	579 039 035.67
Percentage		169.13	148.20	141.14
Ratio		1.69	1.48	1.41

Remarks:

The above shows that the municipality may struggle to keep up with its monthly payment obligations as the figures are below the acceptable norm of 2:1

Month 01	Month 02	Month 03
<p>July 2023</p> <p>The current ratio of 1.69 as at end July 2023 one indicates that the municipality is capable to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>August 2023</p> <p>The current ratio of 1.48 as at end August 2023 one indicates that the municipality it is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 	<p>September 2023</p> <p>The current ratio of 1.41 as at end September 2023 one indicates that the municipality is struggling to pay its current or short-term obligations and to provide for a risk cover to enable it to continue operations at desired levels.</p> 

Liquidity Ratio July 2023 – September 2023

Liquidity ratios show the ability of a municipality to pay its current liabilities (monies it owes immediately such as trade payables and salaries) as they become due, and their long-term liabilities (such as loans) as they become current. These ratios also show the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.



Good



Bad

More than 1

Less than 1

Creditors as a percentage of cash and cash equivalents

Norm is 2:1	31-Jul-23	31-Aug-23	30-Sep-23
Trade Payables	449 009 726.15	459 284 320.55	433 490 810.07
Cash and cash equivalent	134 952 348.64	84 583 993.49	78 214 549.55
Percentage	332.72	542.99	554.23
Ratio	0.30	0.18	0.18

Remarks:



The above figures shows the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.

Month 01	Month 02	Month 03
July 2023	August 2023	September 2023
The liquidity ratio of 0.3 as at end of July 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of August 2023 reflects municipality's inability to pay its current liabilities.	The liquidity ratio of 0.2 as at end of September 2023 reflects municipality's inability to pay its current liabilities.

Cash / Cost Coverage Ratio: July 2023 – September 2023

The cash cost coverage ratio looks at the municipality's ability to pay the fixed costs (salaries and other expenses) within the next month. This ratio includes only the cash and cash equivalents.



	Good	More than 1
	Bad	Less than 1

Cash/Cost Coverage Ratio:

	Norm is 1 - 3 months	31-Jul-23	31-Aug-23	30-Sep-23
Cash and cash equivalents less Unspent Conditional Grants		78 674 468.74	38 935 426.02	14 490 159.44
Fixed Operational Costs excl non cash items		134 280 130.13	289 667 379.06	387 523 564.35
Percentage		58.59	13.44	3.74
Ratio		0.59	0.13	0.04

Remarks

	Month 01	Month 02	Month 03
	July 2023	August 2023	September 2023
The cash / cost coverage ratio of 0.59 as at end of July 2023 reflects municipality's inability to pay its liabilities as the cash on	The cash / cost coverage ratio of 0.13 as at end of August 2023 reflects municipality's inability to pay its liabilities as the cash on hand	The cash / cost coverage ratio of 0.04 as at end of September 2023 reflects municipality's inability to pay its liabilities as the cash on hand	

hand would not sustain the municipal operational for over a month.



would not sustain the municipal operational for over a month.



would not sustain the municipal operational for over a month.



Current Debtors Collection Rate July 2023 – September 2023

The percentage of revenue collected versus the billing for the first three months end 30 September 2023.



Good

95% or more



Bad

Less than 95%

**Debtors Management:
Debtors Days**

	Norm is 30 days	31-Jul-23	31-Aug-23	30-Sep-23
Net debtors Value		395 770 741.00	488 991 215.00	363 218 347.00
Add back impairment		716 335 919.00	716 335 919.00	716 335 919.00
Gross Debtors		1 112 106 660.00	1 205 327 134.00	1 079 554 266.00
Billed Revenue		373 857 058.00	411 029 750.00	492 257 328
Days		1085.76	1070.35	800.47

Collection rate

	Norm is 95%	31-Jul-23	31-Aug-23	30-Sep-23
Gross Debtors		1 112 106 660.00	1 205 327 134.00	1 079 554 266.00
Less Opening Gross Debtors		- 927 470 191.00	- 927 470 191.00	- 927 470 191.00
Average Gross Debtors		184 636 469.00	277 856 943.00	152 084 075.00
Billed Revenue		373 857 058.00	411 029 750.00	492 257 328
Rate		49%	68%	31%

Remarks:

The above figures shows the level of cash the municipality has collected versus the actual monthly billing which lays way below the 95% acceptable norm.

Month 01	Month 02	Month 03
July 2023	August 2023	September 2023
The Collection rate of 49% as at end of July 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 1085 days to pay their outstanding debts.	The Collection rate of 68% as at end of August 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 1070 days to pay their outstanding debts. Although it has slightly increased from 49% to 68% over the month.	The Collection rate of 31% as at end of September 2023 reflects municipality's inability to collect or generate revenue as debtors are taking over 800 days to pay their outstanding debts. Although it has slightly decreased from 68% to 31% over the month.

Spending on Repairs and Maintenance July 2023 – September 2023

The Repairs & Maintenance should be 8% of the carrying value of property, plant and Equipment as per the MFMA circular 71.



good

Above 10%



average

Between 5% and 8%



bad

Below 5 %

Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property

Norm is 8%	31-Jul-23	31-Aug-23	30-Sep-23
Repairs and maintenance	3 681 808.95	15 226 113.45	22 881 871.90
Non-Current Assets	2 395 057 635.34	2 410 355 531.45	2 355 795 932.35
%	0%	1%	1%

Remarks:

The above figures shows that the municipal spending on Repairs and Maintenance is below the acceptable norm of 8%

EXPENDITURE MANAGEMENT

Staff Wages and Salaries July 2023 – September 2023





within norms 25% to 40%



outside less than 25% or more than 40%

Remuneration as % of Total Operating Expenditure

	31-Jul-23	31-Aug-23	30-Sep-23
Norm is 25% to 40%			
Remuneration	48 852 384.43	97 541 303.85	140 865 492
Total Operating Expenditure	85 427 745.70	192 126 075.21	246 658 072.31
Percentage	57%	51%	57%

Remarks:

The above figures shows that the municipal salary bill is above the 40% acceptable norm.

Month 01	Month 02	Month 03
July 2023	August 2023	September 2023
Total salaries expenditure the month ending 31 July 2023 amounts to R48 852 384 . The total expenditure incurred is amounting to R85.4m , which translates to 57% that is above the acceptable norm of 40% <i>This is likely to decrease as more expenditure is anticipated to be incurred during the year.</i>	Total salaries expenditure the month ending 31 August 2023 amounts to R97 541 304 . The total expenditure incurred is amounting to R192.1m , which translates to 51% that is above the acceptable norm of 40% <i>This is likely to decrease as more expenditure is anticipated to be incurred during the year.</i>	Total salaries expenditure the month ending 30 September 2023 amounts to R140 865 492 . The total expenditure incurred is amounting to R246.6m , which translates to 57% that is above the acceptable norm of 40% <i>This is likely to decrease as more expenditure is anticipated to be incurred during the year.</i>

ANNEXURE D
PERFORMANCE ASSESSMENTS:
TECHNICAL SERVICES

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
Technical services department has twenty-five (25) projects with one hundred and three (103) individual contracts. Twenty-five (25) performance assessment scorecards compiled out of one hundred and three (103) individual contracts					
1.	SCM No: 017/2022/23	Upgrading of Mqanduli internal roads phase 1	Batabile Construction Services	28/09/2023	<ul style="list-style-type: none"> • Performance – 19.5 Above standard • Project status – 39%
2.	SCM No: 068/2020/21	Construction of driver's license and testing center in Mqanduli	Vitsha Trading cc	28/09/2023	<ul style="list-style-type: none"> • Performance – 13.5 Standard • Project status –84%
3.	SCM No: 015/2020/21	Construction of Matyeni to Ngcwala access road	Khwalo Construction	28/09/2023	<ul style="list-style-type: none"> • Performance – 11.5 Standard • Project status –70%
4.	SCM No: 009/2022/23	Rehabilitation of King Edward streets	Zimpha Investment Group	29/09/2023	<ul style="list-style-type: none"> • Performance – 13.5 Standard • Project status –45%

5.	SCM No: 045/2020/21	Construction of Mqanduli internal roads	Leko Engineering Consultants	28/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above standard • Project status –39%
6.	SCM No: 015/2022/23	Construction of New Town access road	Kula Afrika Projects	28/09/2023	<ul style="list-style-type: none"> • Performance –19 Above standard • Project status –50%
7.	SCM No: 015/2022/23	Re-Gravelling of Luviweni access road	B & Sons -JGL JV	28/09/2023	<ul style="list-style-type: none"> • Performance –18.5 Above standard • Project status –50%
8.	SCM No: 045/2020/21	Construction of driver's license and testing Centre in Mqanduli	Leko Engineering Consultants	28/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above standard • Project status – 84%
9.	009/2022/23	Provision of professional engineering services for: Rehabilitation of King Edward streets	Ntusi Group Consulting Engineers	29/09/2023	<ul style="list-style-type: none"> • Performance – 14 Standard • Project status – 45%
10.	SCM No: 023/2019/20	Rehabilitation of Callaway and Eagle	BM Infrastructure	28/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above standard • Project status –95%
11.	SCM No: 046/2020/21	Construction of Ngxoki, Qokolweni to Xhwili and Mtirara school -Project B	BM Infrastructure Consultants	28/09/2023	<ul style="list-style-type: none"> • Performance – 18 Above standard • Project status –100%

12	SCM No: 015/2020/21	Completion of Callaway and Eagle	Mathew Group	28/09/2023	<ul style="list-style-type: none"> • Performance – 18 Above standard • Project status –95%
13.	SCM No: 046/2020/21	Construction of Ngxoki, Qokolweni to Xhwili and Mtirara school -Project A	BM Infrastructure Consultants	28/09/2023	<ul style="list-style-type: none"> • Performance – 17 Above standard • Project status –48%
14.	SCM No: 015/2020/21	Construction of Ngxoki to Xhwili projects A	Mathafamahle Projects	28/09/2023	<ul style="list-style-type: none"> • Performance – 0 Poor • Project status –48%
15.	SCM No: 015/2020/21	Construction of Ngxoki to Xhwili projects B	Iphupha Investments	28/09/2023	<ul style="list-style-type: none"> • Performance –16 Above Standard • Project status –100%
16.	SCM No: 015/2020/21	Completion of Baziya bridge	Bigen consulting engineers	29/09/2023	<ul style="list-style-type: none"> • Performance – 15.5 Standard • Project status –60%
17.	SCM No: 015/2020/21	Completion of Baziya bridge	Cycle civils and projects	29/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status –60%
18.	049/2020/21	Design and Construction of Public Ablution	Hlubi Engineering Trading	28/09/2023	<ul style="list-style-type: none"> • Performance – 19.2 Above Standard • Project status –94%
19.	046/2020/21	Construction of Matyeni to Ngcwala access road.	Tekoa Engineers	28/09/2023	<ul style="list-style-type: none"> • Performance – 17.5 Above Standard • Project status –70%

20.	001/2022/23	Maydene Farm electrification projects	ZLM Engineering Consultants	28/09/2023	<ul style="list-style-type: none"> • Performance –11 Standard • Project status –90%
21.	006/2022/23	Maydene Farm electrification projects	Tidoo Engineering Services	28/09/2023	<ul style="list-style-type: none"> • Performance –16 Above Standard • Project status –90%
22.	040/2021/22	Panel of three (03) service providers for the supply and delivery of asphalt material	Shumela Panda Investments	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status –50%
23.	040/2021/22	Panel of three (03) service providers for the supply and delivery of asphalt material	Denjavu Services (Pty) Ltd	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status –50%
24.	040/2021/22	Panel of three (03) service providers for the supply and delivery of asphalt material	LMV Construction	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status –50%
25.	011/2022/23	Maintenance of Kwa-Ntozonke Market	Abenguni Contractors	29/09/2023	<ul style="list-style-type: none"> • Performance –18 Above Standard • Project status –90%
HUMAN SETTLEMENTS DEPARTMENT					
No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating

Human settlements department has five (05) projects with seventeen (17) individual contracts.

Ten (10) performance assessment scorecards compiled out of seventeen (17) individual contracts.

1.	SCM No: 068/2020/21	Housing construction	Vitsha Trading cc	29/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above Standard • Project status – 87%
2.	SCM No: 068/2020/21	Housing construction	Abenguni Procurement and engineering	29/09/2023	<ul style="list-style-type: none"> • Performance –10 Below standard • Project status –52%
3.	SCM No: 068/2020/21	Housing construction	Temavi Construction	29/09/2023	<ul style="list-style-type: none"> • Performance –09 Below standard • Project status –47%
4.	SCM No: 068/2020/21	Housing construction	Twizza Civils	29/09/2023	<ul style="list-style-type: none"> • Performance –08 Below standard • Project status –52%
5.	SCM No: 068/2020/21	Housing Construction	Bontinite Construction	29/09/2023	<ul style="list-style-type: none"> • Performance – 12 Standard • Project status –57%
6.	SCM No: 142/10	Maydene Farm Project	Stedone JV	29/09/2023	<ul style="list-style-type: none"> • Performance – 11 Standard • Project status –72%

7.	SCM No: 074/2020/21	Planning, design, and supervision	Leko Engineers	29/09/2023	<ul style="list-style-type: none"> • Performance –05 Below standard • Project status –69%
8.	SCM No: 074/2020/21	Planning, design, and supervision	SDM Engineers	29/09/2023	<ul style="list-style-type: none"> • Performance – 05 Below standard • Project status –69%
9.	SCM No: 074/2020/21	Planning, design, and supervision	BM Infrastructure	29/09/2023	<ul style="list-style-type: none"> • Performance – 05 Below standard • Project status –69%
10.	SCM No: 074/2020/21	Planning, design, and supervision	Tekoa Engineers	29/09/2023	<ul style="list-style-type: none"> • Performance – 05 Below standard • Project status –69%

CORPORATE SERVICES DEPARTMENT

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
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Corporate services department has eleven (11) projects with twenty-nine (29) individual contracts.

Fifteen (15) performance assessment scorecards compiled out of twenty-nine (29) individual contracts

1.	SCM No: 007/2022/23	Panel of three (03) service providers for supply and delivery of computer equipment	Emalangen Technology	29/09/2023	<ul style="list-style-type: none"> • Performance –0 Poor • Project status –37%
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2.	SCM No: 007/2022/23	Panel of three (03) service providers for supply and delivery of computer equipment	SMS ICT Choice	29/09/2023	<ul style="list-style-type: none"> • Performance – 10 Below Standard • Project status – 27%
3.	SCM No: 007/2022/23	Panel of three (03) service providers for supply and delivery of computer equipment	Bubede Multi-services T/A Lightbox net	29/09/2023	<ul style="list-style-type: none"> • Performance – 07 Below Standard • Project status – 29%
4.	SCM No: 010/2022/23	Revamping of the King Sabata server room infrastructure	Abangula ICT Solutions	29/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status –45%
5.		Financial system	R-Data	29/09/2023	<ul style="list-style-type: none"> • Performance –5 Below Standard • Project status –45%
6.	RT15-2021	Transversal Contract for the Supply and Delivery of Mobile Communication Services	Vodacom (Pty) Ltd	29/09/2023	<ul style="list-style-type: none"> • Performance – 06 Below Standard • Project status – 36%
7.	RT15-2021	Transversal Contract for the Supply and Delivery of Mobile Communication Services	Telkom	29/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status – 36%
8.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM.	T.L. Luzipho Attorneys	27/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above Standard • Project status – 100%
9.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM	Mvuzo Noyesi Attorneys	27/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above Standard • Project status – 100%
10.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM	Vapi and Sokutu JV	27/09/2023	<ul style="list-style-type: none"> • Performance – 17 Above Standard • Project status – 100%
11.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM	Nosindwa Attorneys	27/09/2023	<ul style="list-style-type: none"> • Performance – 17 Above Standard • Project status – 100%

12.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM	Jolwana Mgidlana Attorneys	27/09/2023	<ul style="list-style-type: none"> • Performance – 18 Above Standard • Project status – 100%
13.	SCM No: 047/2018/19	Panel of legal firms to deal with various litigations affecting KSDLM.	Tonise Attorneys	27/09/2023	<ul style="list-style-type: none"> • Performance – 12 Standard • Project status – 100%
14.	059/2019/20	Fire Equipment and First aid	Magnum Fire Services	28/09/2023	<ul style="list-style-type: none"> • Performance – 14 Standard • Project status – 97%
15.	029/202021	Installation of IVR and ICT Management	Nijilo Technology	28/09/2023	<ul style="list-style-type: none"> • Performance – 13 Standard • Project status – 81%

BUDGET AND TREASURY DEPARTMENT

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
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Budget and treasury department has twenty-one (21) projects with thirty-seven (37) individual contracts.

Thirty-two (32) performance assessment scorecards compiled out of thirty-seven (37) individual contracts

1.	SCM No: 002/2021/22	Appointment of Service Provider for Auctioneering	Mozi Auctioneers	30/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status –91%
2.	SCM No: 051/2021/22	Preparation of a GRAP compliant asset register for a period of two years	Peza Xabacha Consortium JV	30/09/2023	<ul style="list-style-type: none"> • Performance – 10 Below Standard • Project status –58%

3.	SCM No: 015/2021/22	Provision of short-term loan	Indwe Risk Insurers	30/09/2023	<ul style="list-style-type: none"> • Performance – 13 Standard • Project status –64%
4.	SCM No: 003/2021/22	Supply and Delivery of Building Material	Nizcon (Pty) Ltd	22/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 92%
5.	SCM No: 006/2021/22	Supply and delivery of car projects	Auto aero motor and general	22/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 92%
6.	SCM No: 029/2017/18	Repairs and maintenance	First National Bank	25/09/2023	<ul style="list-style-type: none"> • Performance –16 Above standard • Project status –42%
7.	SCM No: 029/2017/18	Supply and delivery of fuel and oil	First National Bank	25/09/2023	<ul style="list-style-type: none"> • Performance –20 Above standard • Project status –17%
8.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Faku Mphumzi	25/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status –52%
9.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Anix Construction	25/09/2023	<ul style="list-style-type: none"> • Performance – 09 Below standard • Project status – 52%
10.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Camthisi Holdings	25/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
11.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Zibebe Construction	25/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
12.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Alutha Holdings	25/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
13.	SCM No: 056/2020/21	Fleet tracking of vehicles	Netstar Pty Ltd	25/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status – 78%
14.	SCM No: 023/2021/22	Panel of six (06) for Plant Hiring	Milwa Construction	25/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status –52%

15.	SCM No: 076/2021/22	Supply and delivery of mini substations	Sizakancane trading enterprise	22/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 50%
16.	SCM No: 048/2021/22	Supply and delivery of toners	Heed SA	22/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 25%
17.	SCM No: 004/2021/22	Supply and delivery of cleaning material	Straight breakdown	22/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 92%
18.	SCM No: 035/2020/21	Panel of three advertising agencies	Ayanda Mbanga	29/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above Standard. • Project status – 75%
19.	SCM No: 035/2020/21	Panel of three advertising agencies	Sondlo and Knopp Advertising	29/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above standard • Project status – 75%
20.	SCM No: 035/2020/21	Panel of three advertising agencies	Media Maestro	29/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above standard. • Project status – 75%
21.	SCM No: 007/2021/22	Panel for Hiring of events equipment	ZBSN Siyazama Trading	29/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status – 68%
22.	SCM No: 007/2021/22	Panel for hiring of events equipment	Kwazikwakhe Trading	29/09/2023	<ul style="list-style-type: none"> • Performance – 15 Standard • Project status – 68%
23.	SCM No: 075/2019/20	Provisional of travel management and accommodation agency services for a period of three years	Imbeko Travel and Hospitality	29/09/2023	<ul style="list-style-type: none"> • Performance – 17 Above standard • Project status – 100%
24.	SCM No: 075/2019/20	Provisional of travel management and accommodation agency services for a period of three years	Sure Ukhanye Travel	29/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above Standard • Project status – 100%
25.	SCM No: 075/2019/20	Provisional of travel management and accommodation agency services for a period of three years	Swift Travel and Tours	29/09/2023	<ul style="list-style-type: none"> • Performance – 17 Above standard • Project status – 100%

26.	SCM No: 075/2019/20	Supply, install, repair and maintenance of air condition	Abenguni Engineering	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status – 69%
27.	SCM No: 075/2019/20	Supply, install, repair and maintenance of air condition	Maliswana trading enterprise	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status – 69%
28.	SCM No: 070/2020/21	Supply and delivery of protective clothing	Heed SA	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status – 100%
29.	SCM No: 070/2020/21	Supply and delivery of protective clothing	Denjavu services	29/09/2023	<ul style="list-style-type: none"> • Performance –16 Above Standard. • Project status – 100%
30.	SCM No: 070/2020/21	Supply and delivery of protective clothing	Kwanda Events and Supplier	29/09/2023	<ul style="list-style-type: none"> • Performance –16 Above Standard. • Project status – 100%
31.	SCM No: 070/2020/21	Supply and delivery of protective clothing	N2 Assist Towing and Towing	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status –100%
32.	SCM No: 003/2020/21	Banking services	FirstRand Bank Limited	29/09/2023	<ul style="list-style-type: none"> • Performance – 18 Above Standard • Project status –81%

RURAL ECONOMIC DEVELOPMENT DEPARTMENT

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating

Rural economic development department has six (06) projects with eighteen (18) individual contracts.

scorecards compiled out of eighteen (18) individual contracts

Eight (08) performance assessment

1.	SCM No: 058/2020/21	Supply and delivery of sport equipment.	T. L Sport Equipment cc	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 98%
2.	SCM No: 058/2020/21	Supply and delivery of sport equipment	Ndalo89 Trading Enterprise	29/09/2023	<ul style="list-style-type: none"> • Performance –No services rendered. • Project status –98%
3.	SCM No: 009/2020/21	Supply and delivery of ward-based equipment and accessories as and when needed at KSDLM.	Mnqumeni Trading	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 90%
4.	SCM No: 009/2020/21	Supply and delivery of ward-based equipment and accessories as and when needed at KSDLM.	Cancel Power Products	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 90%
5.	SCM No: 009/2020/21	Supply and delivery of ward-based equipment and accessories as and when needed at KSDLM.	Mandlankosi Operations	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 90%
6.	SCM No: 060/2019/20	Supply and delivery of plastic chairs	Avoniko	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 98%
7.	SCM No: 060/2019/20	Supply and delivery of plastic chairs	Yakar Global Investments	29/09/2023	<ul style="list-style-type: none"> • Performance – 19 Above Standard • Project status – 98%
8.	SCM No: 030/2022/23	Supply and delivery of agricultural inputs to six wards	Heed SA Pty Ltd	28/09/2023	<ul style="list-style-type: none"> • Performance – 20 Above Standard • Project status – 100%

COMMUNITY SERVICE DEPARTMENT

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
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Community services department has four (04) projects with six (06) individual contracts.

Seven (07) performance assessment scoresheets compiled out of six (06) individual contracts

1.	SCM No: 030/2021/22	Panel of fifteen (15) ward-based co-operatives or SMME's for period of one years	Siyakhanyisa Multi-Purpose Primary Co-op	29/09/2023	<ul style="list-style-type: none"> • Performance – 19 Above standard • Project status – 100%
2.	SCM No: 030/2021/22	Panel of fifteen (15) ward-based co-operatives or SMME's for period of one years	Mgobhozi Waste Management and Other Projects	29/09/2023	<ul style="list-style-type: none"> • Performance – 19 Above standard • Project status – 100%
3.	SCM No: 030/2021/22	Panel of fifteen (15) ward-based co-operatives or SMME's for period of one years	Lok Consulting	29/09/2023	<ul style="list-style-type: none"> • Performance – 19 Above standard • Project status – 100%

4.	SCM No: 030/2021/22	Panel of 15 ward-based co-operatives or SMME's for period of one years	Squad 5 Production	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
5.	SCM No: 030/2021/22	Panel of 15 ward-based co-operatives or SMME's for period of one years	Cape to Cairo	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
6.	SCM No: 019/2022/23	Supply, delivery, and installation of hundred concrete bins for KSDLM	Ayabona Construction and Projects	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 0%
7.	018/2022/23	Supply and delivery of ten commercial refuse removal skip bins for KSDLM	Mazocorp (Pty) Ltd	29/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 0%

PUBLIC SAFETY DEPARTMENT

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
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Public safety department has three (03) projects with five (05) individual contracts.

Four (04) performance assessment scorecards compiled out of five (05) individual contracts

1.	SCM: 005/2022/23	Panel of three service providers for security services for a period of one year	Mjoes Security and Cleaning services	29/09/2023	<ul style="list-style-type: none"> • Performance – 18 Above Standard • Project status – 38%
2.	SCM: 005/2022/23	Panel of three service providers for security services for a period of one year	Ninja Security Services Pty Ltd	29/09/2023	<ul style="list-style-type: none"> • Performance –17 Above Standard • Project status – 38%
3.	SCM: 005/2022/23	Panel of three service providers for security services for a period of one year	Phiko Security Services	29/09/2023	<ul style="list-style-type: none"> • Performance –17 Above Standard • Project status – 38%
4.	044/2020/21	Advertising of digital speed red light camera	Truvelo Africa Electronics Division	29/09/2023	<ul style="list-style-type: none"> • Performance –17 Above Standard • Project status – 75%

EXECUTIVE AND COUNCIL

No.	Contract No.	Description	Name of Supplier	Date of Supplier performance assessment	Supplier performance assessment / performance rating
Internal audit has one (01) project with three (03) individual contracts.					
Three (03) performance assessment scorecards compiled out of three (03) individual contracts					
1.	SCM: 020/2021/22	Panel of three (03) Service Providers for Co-Sourcing Information of technology	Rakoma and Associates Inc.	28/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
2.	SCM: 020/2021/22	Panel of three (03) Service Providers for Co-Sourcing Information of technology	Makahz Business Solutions	28/09/2023	<ul style="list-style-type: none"> • Performance – No services rendered. • Project status – 52%
3.	SCM: 020/2021/22	Panel of three (03) Service Providers for Co-Sourcing Information of technology	Masegare and Associates Inc.	28/09/2023	<ul style="list-style-type: none"> • Performance – 16 Above standard • Project status – 52%