

COLLINS CHABANE LOCAL MUNICIPALITY

Since 2016



MONTHLY MFMA SECTION
71 REPORT FOR PERIOD
ENDING 30 SEPTEMBER
2023

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1. Introduction and Purpose

The purpose of this report is to inform the Collins Chabane Local Municipality Council on the quarterly financial performance against budget of the municipality.

Section 52 (d) of the Municipal Finance Management Act 56 of 2003 (MFMA), states that the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. The quarterly financial report (s52 report) for the period ended 30 June 2023 consists of the consolidated section 71 reports for three months; i.e., from 01 July to 30 September 2023.

1.1 Monthly Budget Statements

Section 52 of the MFMA states:

- (1) The Accounting officer of a municipality must by no later than 30 working days after the end of each quarter submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) actual borrowings;
 - (c) actual expenditure, per vote;
 - (d) actual capital expenditure, per vote;
 - (e) the amount of any allocations received;
 - (f) actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliances with this paragraph; and
 - (iii)
 - (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implement-nation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities 'budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

1.2 In-year Budget Statement Tables

To comply with Regulation 14 of the Municipal Budget and Reporting Regulations of the MFMA, in-year budget statement tables consist of:

- Table C1 to C7, and
- Supporting documentation for
 - Debtors,
 - Creditors,
 - Investment portfolio analysis, and
 - Allocation of grants receipts and expenditure.

1.3 Table C1 Monthly Budget Statement Summary – M03 September

2. Financial Performance

2.1 Revenue

2.2 Revenue analysis

- During 2022/23 reporting period, the pre-audited operational revenue (total revenue excluding capital transfers) was R 594 million, and
- In the current financial year (2023/24), the annual operational revenue was budgeted to R 662 million (11.6% increase).
- As at 30 September 2023, actual operational revenue was R 199,856 million *versus* the projected revenue of R 236 million (-15% variance/ underperformance).

2.3 Revenue Composition

As of 30 September 2023, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

- Equitable share grant - R 203 million,
- Municipal Infrastructure Grant (MIG) - R 52,9 million,
- Finance Management Grant (FMG) - R 2,5 million,
- Expanded Public Works Programme (EPWP) grant - R 351 thousand, and
- Integrated National Electrification Programme (INEP) grant - R 5 million

Additional funding received during 2022/23 reporting period (R54 million):

- MIG- R 45 million,
- INEP- R 4,7 million, and
- Disaster Relief Grant- R 4,5 million, It was transferred in advance.

The municipality closed the 2022/23 financial year with an unspent conditional grant of R9,2 million. The rollover application is been submitted to National Treasury, awaiting of approval by National Treasury.

Refer to Schedule C4 for details on the operational revenue budget.

Capital Transfers analysis

- During 2022/23, the pre - audited transfers and subsidies (capital transfer) recognised was R 130 million (97.8%), comprising of:
 - MIG- R 138,8 (R 93,8 + R45) million- 100% recognised,
 - INEP- R 9,7 (R 5 million + R 4,7 million)- 52% recognised, rollover of R4,7.
- Capital transfer and subsidies for 2023/24 budget is R 111 million:
 - MIG- R 98 million – (R 52,9 million) 38% recognised,
 - INEP- R 12,5 million – (R 5 million) 40% recognised.

2.3.1 Expenditure

2.3.1.1 Operational expenditure

- The municipality's 2022/23 pre-audited figures for operational expenditure was R551 million, whereas the current year capital expenditure budget is R457 million that has a decrease by 16.9% from previous year.
- Year to date actual operational expenditure as at 30 September 2023 is R 133 million versus the projected operational budget of R 114 million (16% above budget).

2.3.1.2 Capital expenditure

- The municipal capital expenditure for 2022/23 was budgeted for R 346 million, whereas the current year capital expenditure budget is R 326 million that has a decrease of 6% from previous year pre-audited outcome.
- The current year capital expenditure budget consists of:
 - Transfers and subsidies- budget of R 108 million, and
 - Own revenues- budget of R 218 million.
- The year to date capital expenditure for both transfers and own revenue is R 106 million against projected expenditure of R 81 million (31% above budget).

3. Financial Position

3.1 Equity/ Community Wealth

- In 2022/23 reporting period, the municipality had R 1,8 billion (pre-audited figures) of Community Wealth/Equity,
- For 2023/24, the projected Community Wealth/Equity is R 1,9 billion (5.4% increase),
- The actual year-to-date Community Wealth/Equity as at 30 September 2023 was R 1,8 billion.

3.2 Cash flows

- In 2022/23, cash and cash equivalent balance was R 194 million,
- The current year projection of cash and cash equivalent is estimated at R 373 million (91% increase).
- As at 30 September 2023, the actual cash and cash equivalent balance was R 322 million (14% below current year budget and 65% lower than prior year balance) consisted of:
 - Investments of R 73,8 million, and
 - Cash in Primary Bank Account of R 197 million.

3.3 Debtors

- The debtors balance for the period ending 30 September 2023 is R 266 million, (95% of balance has been outstanding for more than over 90 days, recoverability doubt).
 - R 89 million- government departments,
 - R 23 million- commercial, and
 - R 155 million- households
- Total billing for the period ending 30 September 2023 is R 10,8 million,
 - The actual year-to-date collection was R 3,4 million (collection rate of 32% against the year to date billing),

3.4 Creditors

- The municipality's outstanding payments as at 30 September 2023 is R 45 million,
 - R 41 million: outstanding payments between 0 to 30 days,
 - R 50 thousand: outstanding payments 31 to 60 days,
 - R 2,5 million: outstanding payments 61 to 90 days,
 - R 57 thousand: outstanding payments 91 to 120 days
 - R 443 thousand: outstanding payments 121 to 150 days
 - R 20 thousand: outstanding payments 151 to 180 days
 - R 79 thousand: outstanding payments 181 to 210 days
 - R 1,6 million: outstanding payments 211 to 240 days

Creditors exclude the retention of R 56 million recorded separately in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M03 - September

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	33 888	36 621	-	2 826	8 844	9 155	(312)	-3%	36 621
Service charges	5 560	6 765	-	458	1 376	1 691	(315)	-19%	6 765
Investment revenue	18 003	25 538	-	2 148	5 961	6 384	(423)	-7%	25 538
Transfers and subsidies - Operational	495 236	490 896	-	133	176 692	193 113	(16 421)	-9%	490 896
Other own revenue	40 988	102 665	-	2 372	6 983	25 666	(18 684)	-73%	-
Total Revenue (excluding capital transfers and contributions)	593 674	662 484	-	7 937	199 856	236 010	(36 154)	-15%	662 484
Employee costs	132 896	146 733	-	11 777	35 513	36 683	(1 170)	-3%	146 733
Remuneration of Councillors	28 265	30 898	-	3 669	8 269	7 724	544	7%	30 898
Depreciation and amortisation	67 114	51 219	-	-	-	12 805	(12 805)	-100%	51 219
Interest	77	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	15 046	15 333	-	1 550	3 359	3 833	(475)	-12%	15 333
Transfers and subsidies	39 665	8 250	-	769	1 475	2 062	(587)	-28%	8 250
Other expenditure	268 213	205 239	-	33 388	83 995	51 310	32 686	64%	205 239
Total Expenditure	551 276	457 671	-	51 154	132 611	114 418	18 193	16%	457 671
Surplus(Deficit)	42 398	204 813	-	(43 216)	67 245	121 592	(54 347)	-45%	204 813
Transfers and subsidies - capital (monetary allocations)	146 739	110 637	-	-	24 698	46 593	(21 895)	-47%	110 637
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers &	189 137	315 450	-	(43 216)	91 943	188 185	(76 242)	-45%	315 450
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	189 137	315 450	-	(43 216)	91 943	188 185	(76 242)	-45%	315 450
Capital expenditure & funds sources									
Capital expenditure	356 959	325 650	-	40 336	106 326	81 412	24 913	31%	325 650
Capital transfers recognised	20 556	107 650	-	7 758	27 229	26 913	316	1%	107 650
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	95 471	218 000	-	32 406	78 925	54 500	24 425	45%	218 000
Total sources of capital funds	116 028	325 650	-	40 164	106 153	81 412	24 741	30%	325 650
Financial position									
Total current assets	358 949	469 806	-	-	471 975	-	-	-	469 806
Total non current assets	1 674 704	1 605 749	-	-	1 781 030	-	-	-	1 605 749
Total current liabilities	161 979	167 341	-	-	412 942	-	-	-	167 341
Total non current liabilities	129 246	17 168	-	-	5 692	-	-	-	17 168
Community wealth/Equity	1 793 833	1 891 046	-	-	1 834 370	-	-	-	1 891 046
Cash flows									
Net cash from (used) operating	414 711	401 489	417 988	3 153	209 657	189 695	(19 963)	-11%	401 489
Net cash from (used) investing	459 160	(325 650)	(325 650)	(37 728)	(90 128)	(81 412)	8 716	-11%	(325 650)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly/year end	1 284 582	372 708	389 207	-	355 284	405 151	49 857	12%	311 604
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 811	4 314	3 725	3 528	3 387	3 367	3 762	23948062700%	266 373
Creditors Age Analysis									
Total Creditors	40 574	50	2 483	57	443	20	79	160464100%	45 311

4. Financial Performance (functional classification)- M03 September

4.1 Revenue per functional classification (refer to Table C2)

The total revenue in Table C2 below broken down per functional classification as follows:

- Governance and administration revenue budget- (administration),
 - 2022/23 (pre-audited)- R 561 million,
 - 2023/24 budget- R 553 million,
 - Year-to-date actual revenue- R 195 million *versus* budget of R 208 million (-6% variance).

- Community and Public Safety revenue budget- (service delivery);
 - 2022/23 (pre-audited) R 447 thousand,
 - 2023/24 budget- R 478 thousand,
 - Year-to-date actual revenue R 107 thousand *versus* R 119 thousand projected (-11% variance). Included in this amount is rental of facilities (halls and stadiums) and sale of graves.

- Economic and Environmental revenue budget- (service delivery);
 - 2022/23 (pre-audited)- R 167 million,
 - 2023/24 budget- R 199 million,
 - Year-to-date actual revenue was R 23 million against the projected revenue budget of R 67 million (-65% variance).

- Trading services- (service delivery)
 - 2022/23 (pre-audited)- R 13 million,
 - 2023/24 budget- R 20 million,
 - Year-to-date actual revenue was R 6,2 million *versus* the projected budget of R 7,2 million (-15% variance).

4.2 Expenditure per functional classification (refer to Table C2)

The total expenditure in Table C2 is further broken down per function and classified as follow:

- Governance and administration expenditure budget- (administration),
 - 2022/23 (pre audited)- R 340 million,
 - 2023/24 budget- R 271 million,
- Year-to-date actual expenditure- R 85 million versus projected budget of R 68 million (26% variance.) The variance has been explained in table C4 below for individual line items.

- Community and Public Safety expenditure budget- (service delivery);
 - 2022/23 (pre audited) R 17 million,
 - 2023/24 budget- R 25 million,
 - Year-to-date actual expenditure was R 4,6 million *versus* the projected budget of R 6 million (-27% variance).

- Economic and Environmental expenditure budget- (service delivery);
 - 2022/23 (pre audited)- R 131 million,
 - 2023/24 budget- R 132 million,
 - Year-to-date actual expenditure was R 37 million *versus* the projected budget of R 33 million (12% variance).

The reasons for variance is explained in table C4 below for individual line items.

- Trading services- (service delivery)
 - 2022/23 (pre audited)- R 64 million,
 - 2023/24 budget- R 29 million,
 - Year-to-date actual expenditure was R 5,7 million *versus* the projected budget of R 7 million (-25% variance).

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		560 511	553 470	-	6 430	195 081	208 382	(13 301)	-6%	553 470
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		560 511	553 470	-	6 430	195 081	208 382	(13 301)	-6%	553 470
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		447	478	-	33	107	119	(12)	-10%	478
Community and social services		447	478	-	33	107	119	(12)	-10%	478
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		166 943	199 009	-	1 016	23 155	66 810	(43 655)	-65%	199 009
Planning and development		158 400	186 996	-	148	20 458	63 807	(43 348)	-68%	186 996
Road transport		8 543	12 012	-	868	2 696	3 003	(307)	-10%	12 012
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 511	20 165	-	458	6 211	7 292	(1 081)	-15%	20 165
Energy sources		7 850	12 504	-	-	4 835	5 377	(542)	-10%	12 504
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 661	7 661	-	458	1 376	1 915	(539)	-28%	7 661
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	740 413	773 121	-	7 937	224 553	282 603	(58 049)	-21%	773 121
Expenditure - Functional										
Governance and administration		339 715	271 363	-	35 137	85 360	67 841	17 519	26%	271 363
Executive and council		47 112	53 668	-	4 960	12 472	13 417	(946)	-7%	53 668
Finance and administration		285 574	211 382	-	29 913	71 561	52 845	18 715	35%	211 382
Internal audit		7 029	6 314	-	264	1 328	1 578	(251)	-16%	6 314
Community and public safety		16 960	25 054	-	1 677	4 583	6 264	(1 680)	-27%	25 054
Community and social services		4 173	11 883	-	588	1 492	2 971	(1 479)	-50%	11 883
Sport and recreation		2 795	5 161	-	353	1 048	1 290	(242)	-19%	5 161
Public safety		9 991	8 010	-	736	2 043	2 003	41	2%	8 010
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		130 615	131 871	-	11 973	37 010	32 968	4 042	12%	131 871
Planning and development		67 523	67 900	-	7 657	24 102	16 975	7 127	42%	67 900
Road transport		62 191	63 123	-	4 316	12 908	15 781	(2 873)	-18%	63 123
Environmental protection		900	848	-	-	-	212	(212)	-100%	848
Trading services		63 986	29 382	-	2 366	5 657	7 346	(1 688)	-23%	29 382
Energy sources		50 955	12 067	-	1 202	2 266	3 017	(751)	-25%	12 067
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 032	17 315	-	1 165	3 391	4 329	(937)	-22%	17 315
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	551 276	457 671	-	51 154	132 611	114 418	18 193	16%	457 671
Surplus/ (Deficit) for the year		189 137	315 450	-	(43 216)	91 943	168 185	(78 242)	-45%	315 450

5. Financial Performance (revenue and expenditure by municipal vote) – M03 September

5.1 Revenue by vote (refer to Table C3)

Table C3 below shows the Revenue and Expenditure per vote.

- Budget and Treasury-
The revenue comprises of operational grants and other revenue.
 - R 561 million (2022/23),
 - R 553 million (2023/24), includes:
 - Year-to-date actual revenue received and recognised is R 195 million *versus* the projected budget of R 208 million (-6% variance).

- Technical services- revenue includes capital grants.
 - R 157 million (2022/23),
 - R 124 million (2023/24),
 - Year-to-date actual revenue was R 28 million *versus* the projected budget of R 50 million (44% variance).

- Spatial Planning & Development budget was;
 - R 18 million (2022/23),
 - R 87 million (2023/24),
 - The year-to-date spending by R 244 thousand *versus* the projected budget of R 22 million (-98 % variance).

- Community services budget was;
 - R 5 million (2022/23)
 - R 8 million, (2023/24),
 - Year-to-date actual expenditure was R 1,5 thousand *versus* the projected budget of R 2 million (-27% variance).

5.2 Expenditure by vote (refer to Table C3)

- Corporate services budget was;
 - R 149 million (2022/23),
 - R 133 million (2023/24),
 - Year-to-date expenditure was R 51 million *versus* the projected budget of R 33 million (54% variance)

- Community services budget was;
 - R 34 million (2022/23)
 - R 50 million, (2023/24),
 - Year-to-date actual expenditure was R 8,4 million *versus* the projected budget of R 12,4 million (-32% variance).

- Spatial Planning & Development budget was;
 - R 55 million (2022/23),
 - R 58 068 million (2023/24),
 - The year-to-date spending by R 21 million *versus* the projected budget of R 15 million (44 % variance).

- Budget and Treasury annual budget was;
 - R 166 million (2022/23),
 - R 109 million (2023/24),
 - Year-to-date expenditure was R 29 million *versus* the projected budget of R 27 million (5.7% variance).

- Technical Services annual budget was;
 - R 116 million (2022/23)
 - R 80 million, (2023/24)
 - Year-to-date expenditure was R 16 million *versus* the projected budget of R 20 million (2.7% variance) against the projected expenditure budget.

- Office of the Municipal Manager annual budget was;
 - R 31 million (2022/23),
 - R 28 million, (2023/24)
 - Year-to-date spending was R 7,2 million *versus* the projected budget of R 6,9 million (3.7% variance).

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - September

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5 108	8 139	-	491	1 483	2 035	(552)	-27.1%	8 139
Vote 3 - SPATIAL PLANNING & DELEOPMENT		17 752	87 459	-	46	244	22 240	(21 995)	-98.9%	87 459
Vote 4 - BUDGET & TREASURY		560 511	553 470	-	6 430	195 081	208 382	(13 301)	-6.4%	553 470
Vote 5 - TECHNICAL SERVICES		157 041	124 053	-	970	27 745	49 947	(22 202)	-44.5%	124 053
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	740 413	773 121	-	7 937	224 553	282 603	(58 049)	-20.5%	773 121
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	148 702	132 822	-	19 291	51 405	33 205	18 200	54.8%	132 822
Vote 2 - COMMUNITY SERVICES		34 111	49 606	-	2 972	8 415	12 402	(3 987)	-32.1%	49 606
Vote 3 - SPATIAL PLANNING & DELEOPMENT		54 638	58 068	-	6 662	20 983	14 517	6 466	44.5%	58 068
Vote 4 - BUDGET & TREASURY		166 212	109 147	-	14 317	28 850	27 287	1 564	5.7%	109 147
Vote 5 - TECHNICAL SERVICES		116 144	80 178	-	5 680	15 737	20 044	(4 307)	-21.5%	80 178
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		31 470	27 850	-	2 232	7 220	6 963	258	3.7%	27 850
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	551 276	457 671	-	51 154	132 611	114 418	18 193	15.9%	457 671
Surplus/ (Deficit) for the year	2	189 137	315 450	-	(43 216)	91 943	168 185	(76 242)	-45.3%	315 450

6. Financial Performance (revenue and expenditure per item) – M03 September

6.1. Revenue per item (refer to Table C4)

Table C4 below shows the Revenue and Expenditure per item.

- **Property rates-**
 - R 34 million (2022/23 actual billed revenue),
 - R 37 million (2023/24 budgeted billed revenue),
 - R 9 million (2023/24 billing to date) (actual cash flow collection R 2,8 million, 32% collection rate).
- **Refuse revenue-**
 - R 5,6 million (2022/23 actual billed revenue),
 - R 6,7 million (2023/24 budgeted billed revenue),
 - R 1,4 million (actual cash flow collection R 572 thousand, 41% collection rate).
- **Rental of facilities and equipment-**
 - R 320 thousand (2022/23 actual pre audited revenue),
 - R 301 thousand (2023/24 budgeted revenue),
 - R 64 thousand (2023/24 actual versus projection of R75 thousand resulting in negative variance of 15%).
- **Interest earned on external investment-**
 - R 18 million (2022/23 actual pre audited revenue),
 - R 26 million (2023/24 budgeted revenue)
 - R 6 million (2023/24 actual versus projection of R6,4 million) resulting in a negative variance of 7%.
 - R 1,5 million interest on investment, and
 - R 4,5 million interest from primary bank account.
- **Fines, Penalties and forfeits-**
 - R 382 thousand (2022/23 actual pre audited revenue),
 - R 606 thousand (2023/24 budgeted revenue)
 - R 168 thousand (actual versus projection of R151 thousand resulting in a positive variance of 11%).
- **Licence and Permits-**
 - R 4,6 million (2022/23 actual pre audited revenue),
 - R 7,6 million (2023/24 budgeted revenue)
 - R 1,8 million (actual versus a projection of R1,9) resulting in a negative variance of 2%.

This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the September actual since the E-natis report is generated after the month end closure of the financial system.

- **Agency service-**
 - R 3,9 million (2022/23 actual pre audited revenue),
 - R 4,4million (2023/24 budgeted revenue)
 - R 835 thousand (actual versus a projection of R 1,4 million) resulting in a negative variance of 24%.
- **Transfer and subsidies–**
 - R 495 million (2022/23 actual pre audited revenue),
 - R 491 million (2023/24 budgeted revenue)
 - R 177 million (actual versus a projection of R 193 million), resulting in a negative variance of 9%.
- **Other Revenue-**
 - R 10 million (2022/23 actual pre audited revenue),
 - R 81 million (2023/24 budgeted revenue)
 - R 4 million (actual versus a projection of R 20 million), resulting in a negative variance of 80%

Included in the other revenue is the sales of stands, sale of tender documents and clearance certificates.

6.2. Expenditure per item (refer to Table C4)

- **Employee related cost**
 - R 133 million (2022/23 pre audited actual expenditure),
 - R 147 million (2023/24 budgeted expenditure)
 - R 35,5 million (actual expenditure versus a projection of R 36,7 million) resulting in under spending of 3%).
- **Remuneration of councillors**
 - R 28 million (2022/23 pre audited actual expenditure),
 - R 31 million (2023/24 budgeted expenditure)
 - R 8,3 million (actual expenditure versus a projection of R7,7 million) resulting in under spending of 7%.
- **Debt impairment and depreciation**
 - R 37 million (debt impairment pre audited actual) and R 67 million (depreciation)- (2022/23 pre audited actual),
 - R 5,9 million (2023/24 debt impairment budgeted) and R 51 million (2023/24 depreciation budget)
 - R 0 (actual impairment) and R0 on (actual depreciation, 100% variance).
- **Inventory consumed**
 - R 15 million (2022/23 pre audited actual),
 - R 15 million (2023/24 budgeted expenditure)
 - R 3,3 million (Actual expenditure versus a projection of R3,8 million) resulting in a underspending of 12%.

Included in the year to date spending of R 3,4 million, is the R 2,1 million for fuel usage.

- **Contracted services**

- R 154 million (2022/23 pre audited actual expenditure),
- R 137 million (2023/24 budgeted expenditure)
- R 68 million (Actual expenditure versus a projection of R34 million) resulting in 97% over spending).

The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, Revenue Enhancement, Legal fees, IT support, Development of LED strategy and conducting land audit.

- **General expenditure**

- R 116 million (2022/23 pre audited actual),
- R 70 million (2023/24 budgeted expenditure)
- R 16 million (Actual expenditure versus a projection of R15,5 million) resulting in 4% over spending).

2.1.6 SURPLUS FOR THE YEAR

- The pre-audited surplus at the end of financial year 2022/2023 is R 189 million.
- The actual current year surplus is R 67 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		-	-	-	-	-	-	-	-	-
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		5 560	6 765	-	458	1 376	1 691	(315)	-19%	6 765
Sale of Goods and Rendering of Services		10 214	80 962	-	1 445	4 016	20 241	(16 225)	-80%	80 962
Agency services		3 949	4 416	-	161	835	1 104	(269)	-24%	4 416
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	896	-	-	-	224	(224)	-100%	896
Interest from Current and Non Current Assets		18 003	25 538	-	2 148	5 961	6 384	(423)	-7%	25 538
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		320	301	-	17	64	75	(11)	-15%	301
Licence and permits		25	-	-	-	-	-	-	-	-
Operational Revenue		195	-	-	3	38	-	38	#DIV/0!	-
Non-Exchange Revenue										
Property rates		33 888	36 621	-	2 826	8 844	9 155	(312)	-3%	36 621
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		382	606	-	39	168	151	17	11%	606
Licence and permits		4 594	7 596	-	707	1 861	1 899	(38)	-2%	7 596
Transfers and subsidies - Operational		495 236	490 896	-	133	176 692	193 113	(16 421)	-9%	490 896
Interest		9 482	7 888	-	-	-	1 972	(1 972)	-100%	7 888
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		11 826	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		593 674	662 484	-	7 937	199 856	236 010	(36 154)	-15%	662 484
Expenditure By Type										
Employee related costs		132 896	146 733	-	11 777	35 513	36 683	(1 170)	-3%	146 733
Remuneration of councillors		28 265	30 898	-	3 669	8 269	7 724	544	7%	30 898
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		15 046	15 333	-	1 550	3 359	3 833	(475)	-12%	15 333
Debt impairment		-	5 897	-	-	-	1 474	(1 474)	-100%	5 897
Depreciation and amortisation		67 114	51 219	-	-	-	12 805	(12 805)	-100%	51 219
Interest		77	-	-	-	-	-	-	-	-
Contracted services		154 333	137 227	-	24 919	67 661	34 307	33 354	97%	137 227
Transfers and subsidies		39 665	8 250	-	769	1 475	2 062	(587)	-28%	8 250
Irrecoverable debts written off		37 070	-	-	47	249	-	249	#DIV/0!	-
Operational costs		76 810	62 115	-	8 422	16 085	15 529	556	4%	62 115
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		551 276	457 671	-	51 154	132 611	114 418	18 193	16%	457 671
Surplus/(Deficit)		42 398	204 813	-	(43 216)	67 245	121 592	(54 347)	-45%	204 813
Transfers and subsidies - capital (monetary allocations)		146 739	110 637	-	-	24 698	46 593	(21 895)	-47%	110 637
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		189 137	315 450	-	(43 216)	91 943	168 185			315 450
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		189 137	315 450	-	(43 216)	91 943	168 185			315 450
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		189 137	315 450	-	(43 216)	91 943	168 185			315 450
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		189 137	315 450	-	(43 216)	91 943	168 185			315 450

7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M03 September

7.1. Expenditure (municipal vote, functional classification and funding) Revenue per item (refer to Table C4)

The municipality (as shown on Table C5) had an original budget of R 326 million in the current financial year. As at 30 September 2023, the municipality's capital expenditure is R 106 million against the projected budget of R 81 million. The capital expenditure as at 30 September is at 31% against the projected budget; the municipality is performing in terms of service delivery, it has since spent 33% on INEP and 16% on MIG as at 30 September 2023.

Below is a table showing detailed performance on each capital asset with comments on progress.

Capital Expenditure 2023/2024			
Description	Budget	Actual	Percenta
Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)	30,000,000.00	8,387,338.42	28%
Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls	4,000,000.00	1,165,433.13	29%
Cost:Acquisitions Vuwani Sports Centre	5,000,000.00	172,577.00	3%
Acquisitions:Outsourced Construction of electrical street lights at nodal points	2,000,000.00	-	0%
Acquisitions:Outsourced Construction of solar street lights at various village	4,000,000.00	-	0%
Acquisitions:Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	3,682,508.17	46%
Acquisitions:Outsourced Electrification of Xithlelani village	4,000,000.00	2,596,744.43	65%
Acquisitions:Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)	504,000.00	438,260.87	87%
Acquisitions:Outsourced Rehabilitation of Malamulele Internal streets	10,000,000.00	-	0%
Computer Software:Acquisitions Intercity Connectivity	1,000,000.00	-	0%
Cost:Acquisitions IT Acquisition of IT Equipment(new)	1,000,000.00	713,832.87	71%
Cost:Acquisitions IT ICT Infrastructure Upgrades	1,500,000.00	-	0%
Cost:Acquisitions IT SECURITY VULNERABILITY SCAN	600,000.00	508,378.38	85%
Cost:Acquisitions Fire arms/bullet proof vest and hosters	300,000.00	-	0%
Cost:Acquisitions Acquisitions of Furniture	100,000.00	24,350.00	24%
Acquisitions:Outsourced Construction of Davhana stadium	10,000,000.00	4,778,962.64	48%
Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	1,723,500.00	14%
Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	5,000,000.00	-	0%
Acquisitions:Outsourced Altien Road 2.5	15,000,000.00	10,826,922.34	72%
Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	5,347,180.49	31%
Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	13,440,582.87	75%
Acquisitions:Outsourced Low Level Bridges	3,500,000.00	-	0%
Acquisitions:Outsourced MAGOMANI ROAD 2.5KM	14,000,000.00	7,256,164.80	52%
Acquisitions:Outsourced Misheve A; b; c; D	12,000,000.00	-	0%
Acquisitions:Outsourced Olifantshoek Road 2.5 km	15,000,000.00	9,545,769.41	64%
Acquisitions:Outsourced Opening and Widening of Streets in Business Park	10,000,000.00	8,869,061.61	89%
Acquisitions:Outsourced Phaphazela road 2.5 km	17,000,000.00	6,738,217.38	40%
Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets	10,000,000.00	5,455,062.21	55%
Acquisitions:Outsourced Upgrading of Malamulele D Extension 3	25,000,000.00	14,655,152.87	59%
Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	-	0%
Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	-	0%
Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	-	0%
Acquisitions:Outsourced construction of 2;5 at gidjana ring road	7,000,000.00	-	0%
Acquisitions:Outsourced construction of 2;5 at masakona ring road	7,000,000.00	-	0%
Acquisitions:Outsourced construction of 2;5 at muchipisi ring road	7,000,000.00	-	0%
Acquisitions:Outsourced designes for construction at jim jones access road to public	7,000,000.00	-	0%
Cost:Acquisitions Road Tech Serv Plant & Machinery	1,000,000.00	-	0%
Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project	5,000,000.00	-	0%
Total Capital Assets	325,650,000.00	106,325,999.89	33%

The attached Capital Expenditure report shows the total expenditure to date of R 106 million. (Table C5 Capex)

- Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)- A-Concrete works complete (Brick for 2rd and floor ongoing), B- Post tensioning of the slab ongoing. C-Concrete work complete Brickwork work 2rd floor and 3rd floor Delay in procurement of bricks (3 x lifts to be procured) To assist the contractor with procurement of Lifts through guarantee (Overseas)
- Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls- Relocation of market stall to Xithelani, reached practical completion 8 August 2023 and Completed 4th September 2023.
- Cost:Acquisitions Vuwani Sports Centre-no progress

- Acquisitions: Outsourced Construction of electrical street lights at nodal points- no progress
- Acquisitions: Outsourced Construction of solar street lights at various village- no progress
- Acquisitions: Outsourced Electrification of Xithlelani village- 50% progress
- Acquisitions: Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)-95% progress
- Acquisitions: Outsourced Rehabilitation of Malamulele Internal streets-0% progress
- Computer Software: Acquisitions Intercity Connectivity-0% progress
- Cost: Acquisitions IT Acquisition of IT Equipment(new)- 0% progress
- Cost: Acquisitions IT ICT Infrastructure Upgrades-0% progress
- Cost: Acquisitions IT SECURITY VULNERABILITY SCAN-0% progress
- Cost: Acquisitions Fire arms/bullet proof vest and hosters-0% progress
- Cost: Acquisitions Acquisitions of Furniture-24% progress
- Acquisitions: Outsourced Construction of Davhana stadium- Maintenance of the soccer pitch Construction of parking area Construction of the main Pavilion
- Acquisitions: Outsourced UPGRADING OF BUNGENI STADIUM- Site establishments partially done Construction, work permit obtain. Poor co-ordination from the Engineer. Details information shortage.
- Acquisitions: Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI- Specification, Appointment of engineers into two fold for earthworks and infrastructure, Hlanganani allocated Saselemanani not allocated
- Acquisitions: Outsourced Altien Road 2.5- Project reached practical on 21 August 2023 list ongoing.
- Acquisitions: Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG- Underground water (Pioneer layer), Poor material cut, remove and replace with good material Storm water management ongoing
- Acquisitions: Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG- Construction stage
- Acquisitions: Outsourced Low Level Bridges-0% progress
- Acquisitions: Outsourced MAGOMANI ROAD 2.5KM- Culvert crossing done only headwall and wing wall are outstanding.
- Acquisitions: Outsourced Misheve A;; b; c; D- Tender closed 30th August 2023
- Acquisitions: Outsourced Olifantshoek Road 2.5 km- Paving- drains and Kerbs under construction.
- Acquisitions: Outsourced Opening and Widening of Streets in Business Park- Widening park Contractor busy with some portion there is a big fill due to design and contours. Existing road have challenge of bearing capacity need to construct a pioneer later
- Acquisitions: Outsourced Phaphazela road 2.5 km- Paving and V-drains under construction Pipe laying of the storm water, 600m extra piece to join the road
- Acquisitions: Outsourced Rehabilitation of Vuwani Internal streets- Paving and kerbing ongoing Road layers complete. Storm water pipe done.

- Acquisitions: Outsourced Upgrading of Malamulele D Extension 3- Contractor granted extension of time, Engineer withdraw. Reached practical completion on 21 August 2023
- Acquisitions: Outsourced construction at botsoleni access road- Tender closed 30th August 2023
- Acquisitions: Outsourced construction at masia headkraal access road to public facilities (MIG)- Tender closed 30th August 2023
- Acquisitions: Outsourced construction at nghezimani access road to (MIG)- Tender closed 30th August 2023, Extended to 5th September 2023
- Acquisitions: Outsourced construction of 2;5 at gidjana ring road- Scope of work completed
- Acquisitions: Outsourced construction of 2;5 at masakona ring road- Designs completed
- Acquisitions: Outsourced construction of 2;5 at muchipisi ring road- Designs completed
- Acquisitions: Outsourced designs for construction at jim jones access road to public- Design completed
- Cost: Acquisitions Road Tech Serv Plant & Machinery-0% progress
- Cost: Acquisitions Solid Waste Management Landfill Site Xigalo Project- On tender stage

Below is the breakdown in terms of grants funded projects:

NO	Description	Budget	Actual	Percentage
1	Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	1,723,500.00	14%
2	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	5,347,180.49	31%
3	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	13,440,582.87	75%
4	Acquisitions:Outsourced Misheve A;; b; c; D	12,000,000.00	-	0%
5	Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	-	0%
6	Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	-	0%
7	Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	-	0%
		95,146,000.00	20,511,263.36	22%
		Total Capital		325,650,000
		MIG		29%
NO	Description	Budget	Actual	Percentage
1	Acquisitions:Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	3,682,508.17	46%
2	Acquisitions:Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)	504,000.00	438,260.87	87%
3	Acquisitions:Outsourced Electrification of Xithlelani village	4,000,000.00	2,596,744.43	65%
		12,504,000.00	6,717,513.47	65%
		Total Capital		325,650,000
		INEP		4%

MIG- MIG funded projects contribute 30% of the total capital budget and it has since spent 6% of the total capital budget.

INEP- INEP funded projects contribute 4% of the total capital budget and it has since spent 2% of the total capital budget.

INTERNAL FUNDED- The internal funded projects contribute 67% of the total capital budget and it has since spent 24% of the total actual expenditure as at 30 September 2023.

NB! It must be noted that all calculated expenditure percentage were done against the annual capital budget.

8. Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M03 September

As at 30 September 2023, the municipality had spent R 66 million in capital expenditure. The capital budget of R 24 million on the upgrading of existing assets relates to the upgrading of Bungeni stadium having a budget of R 12 million, IT Infrastructure budgeted at R1, 500 million and rehabilitation of Malamulele Internal streets at R10 million. The municipality has since spent R 15 million as at 30 September 2023 against the budget projection of R 5,9 million on upgrade of existing assets.

LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - September

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	40 926	27 137	–	42 190	42 190	27 137	(15 053)	-55.5%	13%
August	22 995	27 137	–	23 799	65 989	54 275	(11 714)	-21.6%	20%
September	11 410	27 137	–	40 336	106 326	81 412	(24 913)	-30.6%	33%
October	18 035	27 137	–	–	–	108 550	–	–	–
November	58 121	27 137	–	–	–	135 687	–	–	–
December	25 199	27 137	–	–	–	162 825	–	–	–
January	24 709	27 137	–	–	–	189 962	–	–	–
February	10 639	27 137	–	–	–	217 100	–	–	–
March	20 312	27 137	–	–	–	244 237	–	–	–
April	21 498	27 137	–	–	–	271 375	–	–	–
May	49 148	27 137	–	–	–	298 512	–	–	–
June	53 966	27 138	–	–	–	325 650	–	–	–
Total Capital expenditure	356 959	325 650	–	106 326					

9. Table C6 Monthly Budget Statement - Financial Position – M03 September

The municipality has an opening cash balance of R 194 million at the beginning of the financial year and the balance as at 30 September 2023 is R 271 million with a projection of R 374 million, the balance includes of the investment capital and accrued interest of R73 million. There is an increase of current assets from the pre audited balance of R 359 million to R 472 million in the 2023/2024 financial year. The total non-current assets increased from R 1,7 billion to R 1,8 billion in the 2023/2024 financial year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 413 million that include among others creditors and retention amounting to R 53 million. Based on the municipality current assets of R 472 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio.

The community wealth of the municipality has increase from R 1,7 billion (pre-audited 2022/23) to R 1,8 billion in the current financial year.

10. CASH FLOW

- **Table C7 Monthly Budget Statement - Cash Flow – M03 September**
- **Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M03 September**

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M03 - September

Description	Ref	Budget Year 2023/24				
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		235 765	372 708	–	314 566	372 708
Trade and other receivables from exchange transactions		118 459	18 553	–	120 253	18 553
Receivables from non-exchange transactions		(67 261)	64 954	–	(31 172)	64 954
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 651	3 846	–	4 015	3 846
VAT		57 756	9 745	–	51 235	9 745
Other current assets		11 578	0	–	13 077	0
Total current assets		358 949	469 806	–	471 975	469 806
Non current assets						
Investments		62 837	–	–	62 837	–
Investment property		4 040	2 060	–	4 040	2 060
Property, plant and equipment		1 603 205	1 596 486	–	1 709 531	1 596 486
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 127	1 127	–	1 127	1 127
Intangible assets		3 495	6 076	–	3 495	6 076
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 674 704	1 605 749	–	1 781 030	1 605 749
TOTAL ASSETS		2 033 653	2 075 555	–	2 253 005	2 075 555
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		3 110	954	–	3 110	954
Consumer deposits		62 481	–	–	62 509	–
Trade and other payables from exchange transactions		48 876	159 460	–	86 169	159 460
Trade and other payables from non-exchange transactions		9 234	0	–	44 942	0
Provision		24 841	–	–	175 920	–
VAT		10 311	1 015	–	37 166	1 015
Other current liabilities		3 126	5 912	–	3 126	5 912
Total current liabilities		161 979	167 341	–	412 942	167 341
Non current liabilities						
Financial liabilities		8 221	–	–	8 221	–
Provision		121 025	799	–	(2 528)	799
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	16 369	–	–	16 369
Total non current liabilities		129 246	17 168	–	5 692	17 168
TOTAL LIABILITIES		291 225	184 509	–	418 635	184 509
NET ASSETS	2	1 742 427	1 891 046	–	1 834 370	1 891 046
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 793 833	1 891 046	–	1 834 370	1 891 046
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 793 833	1 891 046	–	1 834 370	1 891 046

Cash balance as at 30 September 2023 was R 197 million (excluding investment capital with Nedbank and First National Bank).

- R 68 million was invested with Nedbank and First National Bank respectively to minimise the risk and generate an interest.
- Prior year (2022/23) closing balance was R 194 million.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		18 172	16 129	16 129	815	2 850	4 032	(1 183)	-29%	16 129
Service charges		2 782	2 977	2 977	194	572	744	(172)	-23%	2 977
Other revenue		12 059	155 868	155 868	94	1 582	38 967	(37 385)	-96%	155 868
Transfers and Subsidies - Operational		532 090	490 896	490 896	7 055	237 339	193 113	44 226	23%	490 896
Transfers and Subsidies - Capital		80 734	110 637	110 637	28 036	57 906	46 593	11 313	24%	110 637
Interest		-	25 538	25 538	-	-	6 384	(6 384)	-100%	25 538
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(231 125)	(392 306)	(392 306)	(33 040)	(90 591)	(98 076)	7 485	-8%	(392 306)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(8 250)	8 250	-	-	(2 062)	2 062	-100%	(8 250)
NET CASH FROM/(USED) OPERATING ACTIVITIES		414 711	401 489	417 988	3 153	209 657	189 695	(19 963)	-11%	401 489
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		68 200	-	-	-	-	-	-	-	-
Payments										
Capital assets		390 960	(325 650)	(325 650)	(37 728)	(90 128)	(81 412)	(8 716)	11%	(325 650)
NET CASH FROM/(USED) INVESTING ACTIVITIES		459 160	(325 650)	(325 650)	(37 728)	(90 128)	(81 412)	8 716	-11%	(325 650)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		873 871	75 839	92 338	(34 574)	119 529	108 282			75 839
Cash/cash equivalents at beginning:		410 711	296 869	296 869		235 765	296 869			235 765
Cash/cash equivalents at month/year end:		1 284 582	372 708	389 207		355 294	405 151			311 604

Table SC4 Monthly Budget Statement - aged creditors

2.1.6 CREDITORS

LIM345 Collins Chabane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 - August

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	31 098	2 483	57	444	20	79	370	1 234	35 786	8 786
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	31 098	2 483	57	444	20	79	370	1 234	35 786	8 786

- The municipality's outstanding payments as at 30 September 2023 is R 45 million,
 - R 41 million: outstanding payments between 0 to 30 days,
 - R 50 thousand: outstanding payments 31 to 60 days,
 - R 2,5 million: outstanding payments 61 to 90 days,
 - R 57 thousand: outstanding payments 91 to 120 days
 - R 443 thousand: outstanding payments 121 to 150 days
 - R 20 thousand: outstanding payments 151 to 180 days
 - R 79 thousand: outstanding payments 181 to 210 days
 - R 1,6 million: outstanding payments 211 to 240 days

Creditors exclude the retention of R 56 million recorded separately in the statement of financial position.

2.2 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M03 September

The table below indicates that the municipality is outstanding debtors of R 266 million as at 30 September 2023. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment in place. The municipality impaired R 64 million (2019/20 FYR) for consumer debtors, R 9 million was impaired in the previous year for Vuwani residential debts and must also be noted that the action was made to encourage Vuwani residents to pay their current year and future debts.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - September

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dya	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 905	2 497	2 468	2 286	2 183	2 173	2 514	121 714	138 741	130 870	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	474	472	404	407	389	384	391	24 527	27 448	26 097	0	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	1 382	1 330	820	804	789	786	774	23 158	29 842	26 312	3	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	50	15	33	30	26	25	82	70 082	70 342	70 244	-	-	
Total By Income Source	2000	4 811	4 314	3 725	3 528	3 387	3 367	3 762	239 481	266 373	253 524	3	-	
2022/23 - totals only		4 136	3 780	4 713	4 938	3 580	3 716	16 800	202 984	244 648	232 019	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 320	2 119	1 839	1 715	1 632	1 625	1 659	75 689	88 598	82 319	-	-	
Commercial	2300	589	347	271	329	306	305	687	20 392	23 226	22 019	-	-	
Households	2400	1 901	1 848	1 615	1 484	1 449	1 438	1 415	143 400	154 550	149 185	3	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	4 811	4 314	3 725	3 528	3 387	3 367	3 762	239 481	266 373	253 524	3	-	

2.3 Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- M03 September

- Repairs and maintenance- actual spending of R 7 million versus budget of R 4,9 million (-52% performance).
- The total repairs and maintenance expenditure to date is made up the following categories:
 - Electricity repairs and maintenance, actual spending of R 50 thousand *versus* projected budget of R 25 thousand (50% over expenditure).
 - Vehicle repairs and maintenance, actual spending of R 561 thousand *versus* projected budget of R 375 thousand (49% over expenditure).
 - Road repairs and maintenance, actual spent of R 472 thousand *versus* projected budget of R2 million (23% under spending).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		9 743	9 250	-	485	705	2 312	1 607	69.5%	9 250
Roads Infrastructure		5 329	8 000	-	436	472	2 000	1 528	76.4%	8 000
Roads		5 329	8 000	-	436	472	2 000	(1 528)	(0)	8 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 416	100	-	50	50	25	(25)	-99.4%	100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3 416	100	-	50	50	25	25	0	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - 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	1									
Machinery and Equipment		-	3 338	-	1 309	4 634	835	(3 800)	-455.4%	3 338
Machinery and Equipment		-	3 338	-	1 309	4 634	835	3 800	0	3 338
Transport Assets		2 094	1 500	-	68	561	375	(186)	-49.5%	1 500
Transport Assets		2 094	1 500	-	68	561	375	186	0	1 500
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	11 837	19 538	-	1 877	7 444	4 885	(2 559)	-52.4%	19 538

2.4 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M03 September

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

2.4.6 COUNCILLORS REMUNIRATION

- Basic salaries and wages- projected budget of R 5,6 million *versus* actual spending of R 6 (12% underspending).
- Councillor's car allowance- projected budgeted of R 435 thousand *versus* actual spending of R 194 thousand (56% underspending).
- Cell phone allowance- projected budget at R 865 thousand *versus* actual spent of R 792 thousand (underspending of 8%).

2.4.7 SENIORS MANAGERS

- Basic salaries and Wages-Senior Managers- projected budgeted of R 1,3 million *versus* actual spending of R 1,3 million (0% variance).
- Car allowance- projected budget of R 372 thousand *versus* actual spending of R 404 thousand (9% overspending).

2.4.8 OTHER MUNICIPAL STAFF

- Basic salaries and wages- projected budget of R 22,6 million *versus* actual spending of R 23 million (3% overspending).
- Pension fund- projected budget of R 4,5 million *versus* actual spent is R 4,5 million (variance of 0%).
- Medical aid contribution- projected budget of R 1,2 million *versus* R 1,2 million actual expenditure (1% overspending).
- Overtime- projected budget of R 1 million *versus* R 195 thousand actual expenditure (82% underspending).

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		20 492	22 383	22 383	2 986	6 282	5 596	686	12%	22 383
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		725	1 741	1 741	66	194	435	(241)	-55%	1 741
Cellphone Allowance		3 000	3 461	3 461	274	792	865	(73)	-8%	3 461
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 049	3 313	3 313	343	1 000	828	172	21%	3 313
Sub Total - Councillors		28 265	30 898	30 898	3 669	8 269	7 724	544	7%	30 898
% increase	4		9.3%	9.3%						9.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 992	5 275	5 275	440	1 319	1 319	0	0%	5 275
Pension and UIF Contributions		12	20	20	1	3	5	(2)	-35%	20
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		53	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 395	1 488	1 488	135	404	372	32	9%	1 488
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	34	34	0	0	8	(8)	-100%	34
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 452	6 816	6 816	576	1 726	1 704	22	1%	6 816
% increase	4		5.6%	5.6%						5.6%
Other Municipal Staff										
Basic Salaries and Wages		83 035	90 400	90 400	7 721	23 209	22 600	609	3%	90 400
Pension and UIF Contributions		16 173	18 061	18 061	1 499	4 506	4 515	(9)	0%	18 061
Medical Aid Contributions		5 600	4 809	4 809	407	1 217	1 202	15	1%	4 809
Overtime		1 248	4 287	4 287	53	195	1 072	(877)	-82%	4 287
Performance Bonus		7 139	7 772	7 772	606	1 652	1 943	(291)	-15%	7 772
Motor Vehicle Allowance		11 072	11 367	11 367	882	2 692	2 842	(150)	-5%	11 367
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		54	283	283	6	17	71	(54)	-76%	283
Other benefits and allowances		35	75	75	2	17	19	(2)	-12%	75
Payments in lieu of leave		1 214	1 887	1 887	24	116	472	(355)	-75%	1 887
Long service awards		875	976	976	-	166	244	(78)	-32%	976
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		126 444	139 917	139 917	11 202	33 787	34 979	(1 193)	-3%	139 917
% increase	4		10.7%	10.7%						10.7%
Total Parent Municipality		161 161	177 631	177 631	15 447	43 781	44 408	(626)	-1%	177 631

COMPETENCY REGULATION

- ❖ The municipal appointed 14 interns as Accounting clerks.
- ❖ The municipality has advertised for five (5) interns for Finance interns and (2) internal audit.

COLLINS CHABANE MUNICIPALITY MINIMUM COMPETENCY											
Accounting Officer	Meet Minimum Competency	Chief Financial Officer	Meet Minimum Competency	Senior Managers	Meet Minimum Competency	Middle Managers	Meet Minimum Competency	Other Officials & Accountants	Meet Minimum Competency	Councillors	Meet Minimum Competency
Shilenge R.R	CPMD	Maluleleke V.N	MFMP in progress	Maluleke G.L	MFMP	Maringa R.M	MFMP	Masuvhelele P	CPMD	Cllr Bila T.J	MFMP
				Radali C	MFMP	Mkhuvele H.S	MFMP	Mamarara L	CPMD	Cllr Lebea M	MFMP
						Simango A	MFMP	Linda T.C	CPMD	Cllr Chauke M.G	MFMP
						Makhubele N.N	MFMP	Chauke H.D	MFMP	Cllr Mashimbye	MFMP
						Yingwana T.B	MFMP	Shivori V	CPMD	Cllr Mavikane S	MFMP
						Shimange T.R	MFMP	Mabasa P	CPMD	Cllr Chauke H	MFMP
						Qxumalo C	MFMP	Minyuku V	CPMD	Cllr Mutele T.M	MFMP
						Baloyi P	MFMP	Mabasa T.L	MFMP in progress	Cllr Mukhaha A.J	MFMP
						Mondlane S	MFMP	Pataka T	MFMP in progress	Cllr Masia T.M	MFMP
						Marima	MFMP	Mabasa K	MFMP in progress	Cllr Maluleke S.G	MFMP
						Honwane X	MFMP	Mathonsi N.B	MFMP in progress		
						Napo O	MFMP	Rakgogo P	CPMD		
						Maputla D	MFMP	Maluleke T	CPMD		
						Nukeri I	MFMP	Sithole N	CPMD		
						Sithole G	MFMP	Vandzezi D	CPMD		
						Hlungwani G.P	MFMP	Baloyi B	CPMD		
						Hlungwani A.K	MFMP	Baloyi J	CPMD		
						Mkhubele T	MFMP	Mashaba N	CPMD		
						Maluleke L	MFMP	Maswanganyi N	CPMD		
						Khanyi D	MFMP	Miyambo A	CPMD		
								Sambo R	CPMD		

SUPPLY CHAIN MANAGEMENT REPORT

MONTHLY REPORT FOR SEPTEMBER 2023 FINANCIAL YEAR

TENDERS ADVERTISED DURING THE SECOND QUARTER 2023/2024

NINETEEN (19) Tenders were advertised and NINE (09) were awarded during this period

2. PROGRESS PAYMENTS ON TENDERS AND SEVEN DAYS BIDS

(Schedule B) tenders	R <u>67,349,811.04</u>
(Schedule B1) seven days' bids	R _____ -

3. PAYMENTS FOR SLA CONTRACTS

(Schedule C1) Payments transaction on SLA R 1,907,687.21

4. PROCUREMENT OF SUNDRY PURCHASES-THREE QUOTATIONS

Payments to suppliers for goods and services procured on quotation basis, i.e. for individual purchases with transaction value below minimum threshold

of R30 000.00 amounted to R 429,544.45

(Schedule D)

5. DEVIATIONS FROM THE NORMAL TENDERING PROCESS

Payment to suppliers for goods and services procured on single quotation basis. Deviations incurred on procurement of goods and services on quotation basis amount to:

(Schedule E) R 463,377.06

6. IRREGULAR EXPENDITURE / FRUITLESS EXPENDITURE

Expenditure amount to (Schedule F) R _____

Schedule E

DEVIATION REPORT FOR THE MONTH ENDED SEPTEMBER 2023

DATE	DEPARTMENT/ SECTION	SERVICE PROVIDER	EF NUMBER	DESCRIPTION	AMOUNT	REASON
SEPTEMBER	CORPORATE SERVICES	KHANVI TRANSPORT SERVICES	EF012284-0001	BOTSWANA (GABORONE) ON THE 02-09 S INCLUDING SHUTTLE SERVICES AROUND ,SPORTS	152,000.00	
SEPTEMBER	BUDGET AND TREASURY	SCHOOL OF GOVERNMENT	EF012290-0003	VANUE AND CATERING FOR 8 OFFICIALS FOR TRAINING FOR SCHOOL OF GOVERME	74,152.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	NGOVENI SERVICES	EF012250-0005	HYDRAULIC HOSE 20 METRE HOSE ASSEMBLY- SERVICES OF TRUCK	52,739.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	ARCH ACTUARIAL CONSULTING	EF012275-0003	PROVIDING ACTUARIAL FOR COLLINS CHABANE MUNICIPALITY EMPLOYEES	52,325.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	FUSION TRUCKS (PTY) LTD	EF012291-0001	SERVICE KIT TUNNER MORRIS CONCRATE ,CUTTER, AIR FILTER ,OIL ,OIL FILT AND FUEL FILTER	40,644.76	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012264-0001	ENFORCEMENT VEHICLE) KM:89160 DU KILOS_90 000KM	29,766.51	SOLE SUPPLIER
SEPTEMBER	TECHNICAL SERVICES	MAVUTANI HONEY SUCKER AND WATE	EF012290-0004	HIRING HONEY SUCKER TOILET PUMPING FOR SASELAMANI TAXI RANK	12,000.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012281-0004	SERVICING TOYOTA COROLLA DYF 549L (TRAFFIC LAW ENFORCEMENT) KILOS 5235	8,980.45	SOLE SUPPLIER
SEPTEMBER	MUNICIPAL MANAGER OFFICE	THE INSTITUTE OF INTERNAL AUDI	EF012281-0002	2022 FOR PFANANI MOSELANKOE JUN 2022-MAY 2023 JUN 2023-MAY 2024	8,875.13	SOLE SUPPLIER
SEPTEMBER	MUNICIPAL MANAGER OFFICE	CIGFARO	EF012271-0002	PUBLIC SECTOR SEMINAR REGISTRATION FOR MS DAPHEY MOSELEKWA	5,243.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	MALAMULELE TYRE AND EXHAUST	EF012250-0002	PROCURE 01 TRYER SPARE WHEEL FOR VW TOUREQ DYB 038I (SPEAKER'S CAR)	4,500.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012251-0002	PAD KIT DISC BRAKE FOR DYF563L	3,261.15	SOLE SUPPLIER
	COMMUNITY SERVICES	TECHNOBRAKE SOUTH AFRICA	EF012249-0005	SERVICING AND CALIBARATION OF MACHINE AT TRAFFIC STATION	18,890.06	SOLE SUPPLIER
					463,377.06	

Schedule B

PROGRESS PAYMENT ON TENDERS AWARDED.

PAYMENT MONTH	SERVICE PROVIDER	SERVICES RENDERED	EF NUMBER	AMOUNT
SEPTEMBER	KUNENE MAKOPO RISK SOLUTIONS (INSUARANCE: PAYMENT FOR SHORT -TERM INSURANCE	EF012261-0001	7,973,776.83
SEPTEMBER	MRA INSURANCE BROKERS LIMPOPO	OPENING AND WIDENING OF STREET IN BUSINESS PARK	EF012290-0006	4,159,973.41
SEPTEMBER	DALAS BUSINESS ENTERPRISE	CONSTRUCTION OF 2.5 KM KING ROAD AT MAGOMANE-OWN FUNDING	EF012260-0002	3,709,880.31
SEPTEMBER	NDZALAMA PROJECT ENGINEERING	UPGRADING OF XIHOSANA RING ROAD-MIG FUNDING	EF012251-0001	3,588,407.73
SEPTEMBER	MPFUMELELO BUSINESS ENTERPRISE	CONSTRUCTION OF NEW COLLINS CHABANE OFFICES-OWN FUNDING	EF012249-0002	3,515,643.17
SEPTEMBER	SASAVONA HOLDINGS	OPENING AND WIDENING OF STREET IN BUSINESS PARK	EF012290-0002	2,881,859.22
SEPTEMBER	NDHUNA CIVIL ENGINEERING SERVI	UPGARDING OF JOSEFA RING ROAD FROM GRAVEL TO PAVING	EF012251-0003	2,699,877.06
SEPTEMBER	KOEPHU BUSINESS	CONSTRUCTION OF 2.5 KM KING ROAD AT OLIPHANTSHOEK -OWN FUNDING	EF012249-0003	2,619,589.51
SEPTEMBER	NINE IT SYSTEM	DISASTER RECOVERY BUSINESS AND BUSINESS CONTINUITY PROJECT VULNERABILITY ASSESSMENT	EF012273-0001	2,209,634.83
SEPTEMBER	NINE IT SYSTEM	ICT NETWORK AND SYSTEMS SUPPORT AND MAINTENANCE SERVICES(2023/07/26-20 SERVER SUPPORT ENGINEERS DESKTOP SUPPORT TECHNICIANS	EF012397-0001	1,869,294.41
SEPTEMBER	BIATON BETONPRODUKTE PTY LTD	UPGRADING OF JOSEFA RING ROAD FROM GRAVEL TO PAVING -MIG FUNDING	EF012249-0007	1,800,000.00
SEPTEMBER	M N D PROJECT TRADING	CONSTRUCTION OF 2.5 KM RING ROAD AT PHAPHAZELA	EF012249-0004	1,757,232.44
SEPTEMBER	CATHU CONSULTING INC	COMPILATION OF GRAP COMPLIANT FIXED ASSET REGISTER AS PER PROGRESS REP 2022/23 FY	EF012252-0002	1,668,190.00
SEPTEMBER	CATHU CONSULTING INC	PREPARATION OF GRAP COMPLIANT ANNUAL FINANCIAL STATEMENTS AS PER PROGR 2022/23 FY	EF012254-0001	1,518,000.00
SEPTEMBER	NINE IT SYSTEM	VEEM BACKUP & REPLICATION UNIVERSAL LICENSE INCLUDE ENTERPRISE	EF012374-0001	1,495,427.20
SEPTEMBER	MARUNGANE PROJECTS	UPGRADING OF XIHOSANI RING ROAD -MIG FUNDING	EF012253-0003	1,480,606.13
SEPTEMBER	MATSEBA INC	EXTERNAL VITTING PROCESS AND CAPTURING OF INDIGENT REGISTRATION DATA	EF012374-0007	1,444,051.35
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION FOR CCLM OFFICIALS TO BOTWAN	EF012287-0001	1,437,401.50
SEPTEMBER	MUNSOFT SYSTEM	MUNSOFT MONTHLY SERVICE FEE FOR SEPTEMBER	EF012277-0001	73,624.27
SEPTEMBER	NTYISO CONSULTING	DEBT COLLECTION COMMISSION	EF012374-0002	67,667.94
SEPTEMBER	MM GEOMATICS	SURVEY OF SITES:MAULEKE VILLAGE: 110 SITES: MILESTONE 2 CCLM/05/2020/2	EF012277-0003	63,250.00
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION(DBB) FOR 05 OFFICIALS AT FAIRVIEW HOTE-TZANEEN (CHECK IN& OUT 06-08/08/2023)	EF012253-0002	55,989.50
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	FULL DAY CONFERENCES PACKAGE (23/08/2023)	EF012267-0001	54,107.74
SEPTEMBER	NWA MENCANI - RETENTION	RETENTION	EF012279-0001	51,763.80
SEPTEMBER	SOLAR VISION	SERVICES 396 PREPAID CUSTOMERS @R130/PC	EF012281-0001	51,480.00
SEPTEMBER	NTYISO CONSULTING	DEBT COLLECTION COMMISSION	EF012254-0002	47,005.79
SEPTEMBER	NINE IT SYSTEM	SSL CERTIFICATE-UC MULTIDOMAIN -1 YEAR	EF012272-0001	39,358.22
SEPTEMBER	NWA MENCANI - RETENTION	RETENTION	EF012279-0002	39,173.49
SEPTEMBER	MM GEOMATICS	SURVEY OF SITES: MAKULEKE VILLAGE: 110 SITES CCLM/05/2020/2021/PDS	EF012276-0003	37,950.00
SEPTEMBER	NKULHWANA TRAINERS AND PROJECT	CONSTRUCTION OF NEW COLLINS CHABANE LOCAL MUNICIPALITY OFFICES	EF012250-0003	28,570.46
SEPTEMBER	MM GEOMATICS	SURVEY OF SITES:MAKULEKE VILLAGE:110 SITES:MILESTONE 1 CCLM/05/2020/	EF012275-0004	25,300.00
SEPTEMBER	KHANGELA TRAVELLING AGENCY	ACCOMMODATION(DBB) FOR NB MATHONSI AND T NGOBENI (CHECK IN & OUT 16-18/08/2023)	EF012253-0001	11,934.00
SEPTEMBER	KHANGELA TRAVELLING AGENCY	ACCOMMODATION(DBB) FOR MAKHASA VE AT KLEIN KARIBU BELE-BELA (CHECK IN & OUT 15-18/08/2023)	EF012263-0001	10,874.50
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION(DBB) FOR NXUMALO QC AT PARK IN POLOKWANE(CHECK IN & OUT 04-08/09/2023)	EF012288-0002	8,231.40
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION FOR CHABALALA L AND SITHOLO A.E SAT FOREVER RESOR (CHECK IN & OUT 21-23/08/2023)	EF012246-0005	8,231.40
SEPTEMBER	BESTY TRAVELS	ACCOMMODATION(DBB) FOR BALOYI MP AT GARDEN COURT-PLOKWANE	EF012280-0002	6,173.55
SEPTEMBER	PLAY DRESS UP	ACCOMMODATION(DBB) FOR NXUMALO NC AT CANYON PARTICIPATE IN IDP ASSESSMENT SESSION (CHECK IN 05/09/2023)	EF012373-0002	5,967.00
SEPTEMBER	NYELETI TRAVEL AGENCY	ACCOMMODATION(DBB) FOR BALOYI PM AT GARDEN COURT OR TAMBO INTERNATION (CHECK IN & OUT 17-19/08/2023)	EF012286-0001	4,115.70
SEPTEMBER	BESTY TRAVELS	ACCOMMODATION(DBB) FOR MATHYE HR AT ZEBULA GOLF ESTATE (CHECK IN & OUT 16-17/08/2023)	EF012288-0001	4,115.70
SEPTEMBER	BESTY TRAVELS	ACCOMMODATION(DBB) FOR MAKHASA AT MOSATE LODGE (CHECK IN & OUT 23-25/08/2023)	EF012286-0002	3,523.90
SEPTEMBER	MUNSOFT	MMS SERVICES QTY:1003 FOR JULY 2023	EF012275-0001	2,595.26
SEPTEMBER	BESTY TRAVELS	ACCOMMODATION(DBB) FOR TSHISHONGA AT HOTEL CASINO (CHECK IN & OUT 17-18/08/2023)	EF012373-0001	2,057.85
SEPTEMBER	BESTY TRAVELS	ACCOMMODATION(DBB) FOR HLUNGWANI R AT PARK INN BY RADISSON POLOKWANE (CHECK IN & OUT 17-18/08/2023)	EF012271-0004	2,057.85
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION (DBB) FOR CHAUKE H.G AT GARDEN COURT POLOKWANE (CHECK IN 16/08/2023)	EF012268-0001	2,057.85
SEPTEMBER	PHOPHI TRAVELB TOUR AND PROJEC	ACCOMMODATION(DBB) FOR MALULEKE LR AT MUSINA LODGE-MUSINA (CHECK IN & OUT 16/08/2023)	EF012265-0001	1,936.80
SEPTEMBER	BESTY TRAVELS	ACCOMMODARION (DBB) FOR TSHISHONGA AT KHORIN HOYTEL CASINO CHECK IN 17/08/2023 CHECK OUT 18/08/2026	EF012394-0001	1,775.40
SEPTEMBER	MUNSOFT	EMAIL SERVICES QTY: 424 FOR JULY 2023	EF012278-0001	53.64
				67,349,811.04

Schedule E

DEVIATION REPORT FOR THE MONTH ENDED SEPTEMBER 2023

DATE	DEPARTMENT/ SECTION	SERVICE PROVIDER	EF NUMBER	DESCRIPTION	AMOUNT	REASON
SEPTEMBER	CORPORATE SERVICES	KHANYI TRANSPORT SERVICES	EF012284-0001	BOTSWANA (GABORONE) ON THE 02-09 S INCLUDING SHUTTLE SERVICES AROUND SPORTS	152,000.00	
SEPTEMBER	BUDGET AND TREASURY	SCHOOL OF GOVERNMENT	EF012290-0003	VANUE AND CATERING FOR 8 OFFICIALS FOR TRAINING FOR SCHOOL OF GOVERME	74,152.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	NGOVENI SERVICES	EF012250-0005	HYDRAULIC HOSE 20 METRE HOSE ASSEMBLY - SERVICES OF TRUCK	52,739.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	ARCH ACTUARIAL CONSULTING	EF012275-0003	PROVIDING ACTUARIAL FOR COLLINS CHABANE MUNICIPALITY EMPLOYEES	52,325.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	FUSION TRUCKS (PTY) LTD	EF012291-0001	SERVICE KIT TUNNER MORRIS CONCRATE ,CUTTER, AIR FILTER ,OIL ,OIL FILT AND FUEL FILTER	40,644.76	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012264-0001	ENFORCEMENT VEHICLE) KM:89160 DU KILOS_90 000KM	29,766.51	SOLE SUPPLIER
SEPTEMBER	TECHNICAL SERVICES	MAVUTANI HONEY SUCKER AND WATE	EF012290-0004	HIRING HONEY SUCKER TOILET PUMPING FOR SASELAMANI TAXI RANK	12,000.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012281-0004	SERVICING TOYOTA COROLLA DYF 549L (TRAFFIC LAW ENFORCEMENT) KILOS 5235	8,980.45	SOLE SUPPLIER
SEPTEMBER	MUNICIPAL MANAGER OFFICE	THE INSTITUTE OF INTERNAL AUDI	EF012281-0002	2022 FOR PFANANI MOSELANKOE JUN 2022-MAY 2023 JUN 2023-MAY 2024	8,875.13	SOLE SUPPLIER
SEPTEMBER	MUNICIPAL MANAGER OFFICE	CIGFARO	EF012271-0002	PUBLIC SECTOR SEMINAR REGISTRATION FOR MS DAPHEY MOSELEKWA	5,243.00	SOLE SUPPLIER
SEPTEMBER	BUDGET AND TREASURY	MALAMULELE TYRE AND EXHAUST	EF012250-0002	PROCURE 01 TR VEV SPARE WHEEL FOR VW TOUREQ DYB 038I (SPEAKER'S CAR)	4,500.00	EMERGENCY
SEPTEMBER	BUDGET AND TREASURY	NTT TOYOTA TZANEEN	EF012251-0002	PAD KIT DISC BRAKE FOR DYF563L	3,261.15	SOLE SUPPLIER
	COMMUNITY SERVICES	TECHNOBRAKE SOUTH AFRICA	EF012249-0005	SERVICING AND CALBARATION OF MACHINE AT TRAFFIC STATION	18,890.06	SOLE SUPPLIER
					463,377.06	

