

MANDENI MUNICIPALITY

KZN291



BUDGET & TREASURY DEPARTMENT

MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED NOVEMBER 2022/23 FINANCIAL YEAR

STATEMENT OF FINANCIAL PERFORMANCE AND THE IMPLEMENTATION OF THE 2022/23

BUDGET FOR THE PERIOD ENDING 30th NOVEMBER 2022.

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2022/23 Budget of the Mandeni Municipality for the period ending 30th November 2022 in line with the statutory requirements of S71 of the Municipal Finance Management Act (2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003 Chapter 7, Section 71.

4. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003 Chapter 8, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 30 November 2022 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Statement of Financial Performance
- 5.2 Capital Expenditure
- 5.3 DORA Receipts
- 5.4 DORA Grants Expenditure
- 5.5 Debtors Age Analysis
- 5.6 Employee Costs and Councilors' Remuneration
- 5.7 Investment Portfolio
- 5.8 Long-term Borrowing
- 5.9 Performance Indicators
- 6. Creditor's Age Analysis
- 6.1 Bank Reconciliation Statement
- 7. SUPPORTING TABLES
- 8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

1.1 FINANCIAL PERFORMANCE

BUDGET SUMMARY

KZN291 Mandeni - Table C1 Monthly Budget Statement Summary - M05 November								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Financial Performance								
Property rates	43 600	48 880	2 803	34 561	20 367	14 194	70%	48 880
Service charges	56 776	44 328	4 683	27 950	18 470	9 480	51%	44 328
Investment revenue	10 694	5 700	200	7 855	2 375	5 480	231%	5 700
Transfers and subsidies	220 162	224 045	768	87 428	93 352	(5 925)	-6%	224 045
Other own revenue	10 334	5 639	1 508	3 800	2 350	1 451	62%	5 639
Total Revenue (excluding capital transfers)	341 567	328 592	9 962	161 594	136 913	24 680	18%	328 592
Employee costs	107 713	124 828	9 532	48 489	52 012	(3 522)	-7%	124 828
Remuneration of Councillors	13 798	14 682	1 201	5 674	6 117	(443)	-7%	14 682
Depreciation & asset impairment	35 256	33 747	–	10 886	14 061	(3 175)	-23%	33 747
Finance charges	58	410	–	260	171	89	52%	410
Inventory consumed and bulk purchases	37 998	37 937	242	18 874	15 812	3 062	19%	37 937
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	111 283	150 121	7 877	37 850	62 566	(24 716)	-40%	150 121
Total Expenditure	306 106	361 725	18 851	122 033	150 739	(28 705)	-19%	361 725
Surplus/(Deficit)	35 461	(33 133)	(8 889)	39 561	(13 825)	53 386	-386%	(33 133)
Transfers and subsidies - capital (monetary allocations) (National /	45 099	38 462	3 488	14 993	16 026	(1 033)	-6%	38 462
Surplus/(Deficit) after capital transfers & contributions	80 560	5 329	(5 401)	54 553	2 200	52 353	2379%	5 329
Surplus/ (Deficit) for the year	80 560	5 329	(5 401)	54 553	2 200	52 353	2379%	5 329
Capital expenditure & funds sources								
Capital expenditure	30 411	78 311	8 813	21 062	32 530	(11 468)	-35%	78 311
Capital transfers recognised	5 762	33 968	4 388	14 210	14 053	157	1%	33 968
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	24 649	44 344	4 425	6 852	18 477	(11 625)	-63%	44 344
Total sources of capital funds	30 411	78 311	8 813	21 062	32 530	(11 468)	-35%	78 311
TOTAL BUDGET	336 517	440 036	27 664	143 095	183 268	(40 173)	(0)	440 036

As can be seen from the table above, Actual surplus for the period ended 30th November 2022 is significantly more than the Budgeted Surplus. Monthly budget statement summary (Table C1), for the period ended – November 2022 (year to date actual), shows a surplus of R54.5 million against YTD budget of R2.2 million which reflects 2379%.

Currently there are no financial problems and major risks facing the municipality. A total amount of R195million is invested by the municipality to the approved banking institutions, while the Investment register s Closing balance as at 31 November 2022, R228.8million.

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

1.2 Monthly Budget statement Summary M04- November

KZN291 Mandeni - Table C1 Monthly Budget Statement Summary - M05 November									
Description	2021/22	Budget Year 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	43 600	48 880	–	2 803	34 561	20 367	14 194	70%	48 880
Service charges	56 776	44 328	–	4 683	27 950	18 470	9 480	51%	44 328
Investment revenue	10 694	5 700	–	200	7 855	2 375	5 480	231%	5 700
Transfers and subsidies	220 162	224 045	–	768	87 428	93 352	(5 925)	-6%	224 045
Other own revenue	10 334	5 639	–	1 508	3 800	2 350	1 451	62%	5 639
Total Revenue (excluding capital)	341 567	328 592	–	9 962	161 594	136 913	24 680	18%	328 592
Employee costs	107 713	124 828	–	9 532	48 489	52 012	(3 522)	-7%	124 828
Remuneration of Council	13 798	14 682	–	1 201	5 674	6 117	(443)	-7%	14 682
Depreciation & asset im	35 256	33 747	–	–	10 886	14 061	(3 175)	-23%	33 747
Finance charges	58	410	–	–	260	171	89	52%	410
Inventory consumed and	37 998	37 937	–	242	18 874	15 812	3 062	19%	37 937
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	111 283	150 121	–	7 877	37 850	62 566	(24 716)	-40%	150 121
Total Expenditure	306 106	361 725	–	18 851	122 033	150 739	(28 705)	-19%	361 725
Surplus/(Deficit)	35 461	(33 133)	–	(8 889)	39 561	(13 825)	53 386	-386%	(33 133)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 099	38 462	–	3 488	14 993	16 026	(1 033)	-6%	38 462
Surplus/(Deficit) after capital transfers & contributions	80 560	5 329	–	(5 401)	54 553	2 200	52 353	2379%	5 329
Surplus/ (Deficit) for the year	80 560	5 329	–	(5 401)	54 553	2 200	52 353	2379%	5 329
Capital expenditure & funds sources									
Capital expenditure	30 411	78 311	–	8 813	21 062	32 530	(11 468)	-35%	78 311
Capital transfers recogn	5 762	33 968	–	4 388	14 210	14 053	157	1%	33 968
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated fund	24 649	44 344	–	4 425	6 852	18 477	(11 625)	-63%	44 344
Total sources of capita	30 411	78 311	–	8 813	21 062	32 530	(11 468)	-35%	78 311
Financial position									
Total current assets	246 082	102 933	–	–	320 351	–	–	–	102 933
Total non current assets	573 428	625 190	–	–	583 542	–	–	–	625 190
Total current liabilities	49 357	37 001	–	–	55 343	–	–	–	37 001
Total non current liabilities	18 003	27 394	–	–	18 003	–	–	–	27 394
Community wealth/Equip	432 845	663 728	–	–	830 547	–	–	–	658 399
Cash flows									
Net cash from (used) op	(182 965)	76 547	–	(2 890)	102 197	31 894	(70 302)	-220%	76 547
Net cash from (used) in	–	(72 359)	–	(8 813)	(13 852)	–	13 852	#DIV/0!	72 359
Net cash from (used) fir	–	(400)	–	30	(158)	(167)	(9)	5%	(400)
Cash/cash equivalents	(182 965)	3 787	–	–	231 169	31 728	(199 441)	-629%	291 488
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	11 492	(75)	2 667	21 987	2 364	1 355	17 332	149 044	206 166
Creditors Age Analysis									
Total Creditors	2 138	25	137	65	–	–	–	2	2 366

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

Table 1.3

Table C2 provides the statement of financial performance by standard classification

KZN291 Mandeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		273 272	272 442	-	4 066	128 383	113 518	14 865	13%	272 442
Executive and council		-	7 806	-	-	-	3 253	(3 253)	-100%	7 806
Finance and administration		273 272	264 636	-	4 066	128 383	110 265	18 118	16%	264 636
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6 070	4 643	-	274	1 417	1 935	(518)	-27%	4 643
Community and social services		4 421	4 643	-	274	1 417	1 935	(518)	-27%	4 643
Sport and recreation		1 649	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		48 723	44 548	-	4 242	18 014	18 562	(548)	-3%	44 548
Planning and development		46 731	43 589	-	4 144	17 719	18 162	(443)	-2%	43 589
Road transport		1 992	959	-	99	295	400	(105)	-26%	959
Environmental protection		-	-	-	-	-	-	-		-
Trading services		58 601	45 420	-	4 868	28 772	18 925	9 847	52%	45 420
Energy sources		46 103	36 068	-	3 731	23 232	15 028	8 203	55%	36 068
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		12 498	9 353	-	1 137	5 541	3 897	1 644	42%	9 353
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	386 666	367 054	-	13 450	176 586	152 939	23 647	15%	367 054
Expenditure - Functional										
Governance and administration		150 187	187 729	-	11 666	59 595	78 221	(18 625)	-24%	187 729
Executive and council		43 112	52 611	-	5 026	24 032	21 984	2 049	9%	52 611
Finance and administration		107 076	135 119	-	6 640	35 563	56 237	(20 674)	-37%	135 119
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		34 617	36 843	-	3 015	12 953	15 351	(2 398)	-16%	36 843
Community and social services		22 685	25 878	-	1 888	9 511	10 783	(1 271)	-12%	25 878
Sport and recreation		11 517	9 873	-	1 119	3 432	4 114	(682)	-17%	9 873
Public safety		399	1 073	-	-	-	447	(447)	-100%	1 073
Housing		16	20	-	8	10	8	2	21%	20
Health		-	-	-	-	-	-	-		-
Economic and environmental services		65 500	79 416	-	3 130	24 401	33 110	(8 709)	-26%	79 416
Planning and development		15 904	23 148	-	1 450	6 841	9 655	(2 814)	-29%	23 148
Road transport		46 432	52 589	-	1 437	16 335	21 922	(5 588)	-25%	52 589
Environmental protection		3 164	3 680	-	242	1 225	1 533	(308)	-20%	3 680
Trading services		55 802	57 736	-	1 041	25 084	24 056	1 027	4%	57 736
Energy sources		45 697	45 688	-	396	20 892	19 037	1 855	10%	45 688
Water management		-	-	-	-	-	-	-		-
Waste water management		-	2 800	-	-	897	1 167	(270)	-23%	2 800
Waste management		10 105	9 248	-	645	3 295	3 853	(558)	-14%	9 248
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	306 106	361 725	-	18 851	122 033	150 739	(28 705)	-19%	361 725
Surplus/ (Deficit) for the year		80 560	5 329	-	(5 401)	54 553	2 200	52 353	2379%	5 329

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

Table 1.4

Table C3 Monthly Budget Statement – Financial Performance and expenditure by municipal vote

KZN291 Mandeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and council		–	7 806	–	–	–	3 253	(3 253)	-100.0%	7 806
Vote 2 - Finance and administration		273 272	264 636	–	4 066	128 383	110 265	18 118	16.4%	264 636
Vote 3 - Internal audit		–	–	–	–	–	–	–		–
Vote 4 - Community and social services		4 421	4 643	–	274	1 417	1 935	(518)	-26.8%	4 643
Vote 5 - Sport and Recreation		1 649	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Planning and Development		46 731	43 589	–	4 144	17 719	18 162	(443)	-2.4%	43 589
Vote 9 - Road transport		1 992	959	–	99	295	400	(105)	-26.2%	959
Vote 10 - Energy sources		46 103	36 068	–	3 731	23 232	15 028	8 203	54.6%	36 068
Vote 11 - Waste Management		12 498	9 353	–	1 137	5 541	3 897	1 644	42.2%	9 353
Vote 12 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	386 666	367 054	–	13 450	176 586	152 939	23 647	15.5%	367 054
Expenditure by Vote	1									
Vote 1 - Executive and council		43 112	52 611	–	5 026	24 032	21 984	2 049	9.3%	52 611
Vote 2 - Finance and administration		107 076	135 119	–	6 640	35 563	56 237	(20 674)	-36.8%	135 119
Vote 3 - Internal audit		–	–	–	–	–	–	–		–
Vote 4 - Community and social services		22 685	25 878	–	1 888	9 511	10 783	(1 271)	-11.8%	25 878
Vote 5 - Sport and Recreation		11 517	9 873	–	1 119	3 432	4 114	(682)	-16.6%	9 873
Vote 6 - Public safety		399	1 073	–	–	–	447	(447)	-100.0%	1 073
Vote 7 - Housing		16	20	–	8	10	8	2	20.7%	20
Vote 8 - Planning and Development		15 904	23 148	–	1 450	6 841	9 655	(2 814)	-29.1%	23 148
Vote 9 - Road transport		46 432	55 389	–	1 437	17 231	23 089	(5 858)	-25.4%	55 389
Vote 10 - Energy sources		45 697	45 688	–	396	20 892	19 037	1 855	9.7%	45 688
Vote 11 - Waste Management		10 105	9 248	–	645	3 295	3 853	(558)	-14.5%	9 248
Vote 12 - Environmental Protection		3 164	3 680	–	242	1 225	1 533	(308)	-20.1%	3 680
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	306 106	361 725	–	18 851	122 033	150 739	(28 705)	-19.0%	361 725
Surplus/ (Deficit) for the year	2	80 560	5 329	–	(5 401)	54 553	2 200	52 353	2379.3%	5 329

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

Table 1.5 provides information on the planned revenue and operational expenditures against the actual results for the period ending 30th November 2022

This report analyses each major component under following headings;

- Revenue by Source
- Operational Expenditure by Type, and

KZN291 Mandeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										%
Revenue By Source										
Property rates		43 600	48 880	–	2 803	34 561	20 367	14 194	70%	48 880
Service charges - electricity revenue		45 958	35 824	–	3 708	23 152	14 927	8 225	55%	35 824
Service charges - water revenue		–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		10 818	8 504	–	975	4 798	3 543	1 255	35%	8 504
Rental of facilities and equipment		150	178	–	19	98	74	24	33%	178
Interest earned - external investments		10 694	5 700	–	200	7 855	2 375	5 480	231%	5 700
Interest earned - outstanding debtors		3 387	3 747	–	347	1 563	1 561	2	0%	3 747
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 202	278	–	8	46	116	(70)	-60%	278
Licences and permits		791	692	–	91	249	288	(39)	-14%	692
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		220 162	224 045	–	768	87 428	93 352	(5 925)	-6%	224 045
Other revenue		1 228	744	–	1 043	1 844	310	1 534	495%	744
Gains		3 577	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		341 567	328 592	–	9 962	161 594	136 913	24 680	18%	328 592
Expenditure By Type										
Employee related costs		107 713	124 828	–	9 532	48 489	52 012	(3 522)	-7%	124 828
Remuneration of councillors		13 798	14 682	–	1 201	5 674	6 117	(443)	-7%	14 682
Debt impairment		20 430	42 548	–	–	(1)	17 728	(17 728)	-100%	42 548
Depreciation & asset impairment		35 256	33 747	–	–	10 886	14 061	(3 175)	-23%	33 747
Finance charges		58	410	–	–	260	171	89	52%	410
Bulk purchases - electricity		36 575	33 950	–	–	18 058	14 146	3 912	28%	33 950
Inventory consumed		1 424	3 987	–	242	816	1 666	(850)	-51%	3 987
Contracted services		50 051	63 868	–	4 471	20 538	26 612	(6 074)	-23%	63 868
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		39 894	43 705	–	3 406	17 303	18 226	(923)	-5%	43 705
Losses		908	–	–	–	10	–	10	#DIV/0!	–
Total Expenditure		306 106	361 725	–	18 851	122 033	150 739	(28 705)	-19%	361 725
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National /		45 099	38 462	–	3 488	14 993	16 026	(1 033)	(0)	38 462
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		80 560	5 329	–	(5 401)	54 553	2 200			5 329
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		80 560	5 329	–	(5 401)	54 553	2 200			5 329
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		80 560	5 329	–	(5 401)	54 553	2 200			5 329
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		80 560	5 329	–	(5 401)	54 553	2 200			5 329

The above revenue and expenditure sources can be graphically presenting in figure 1 and 2 below:

Figure 1

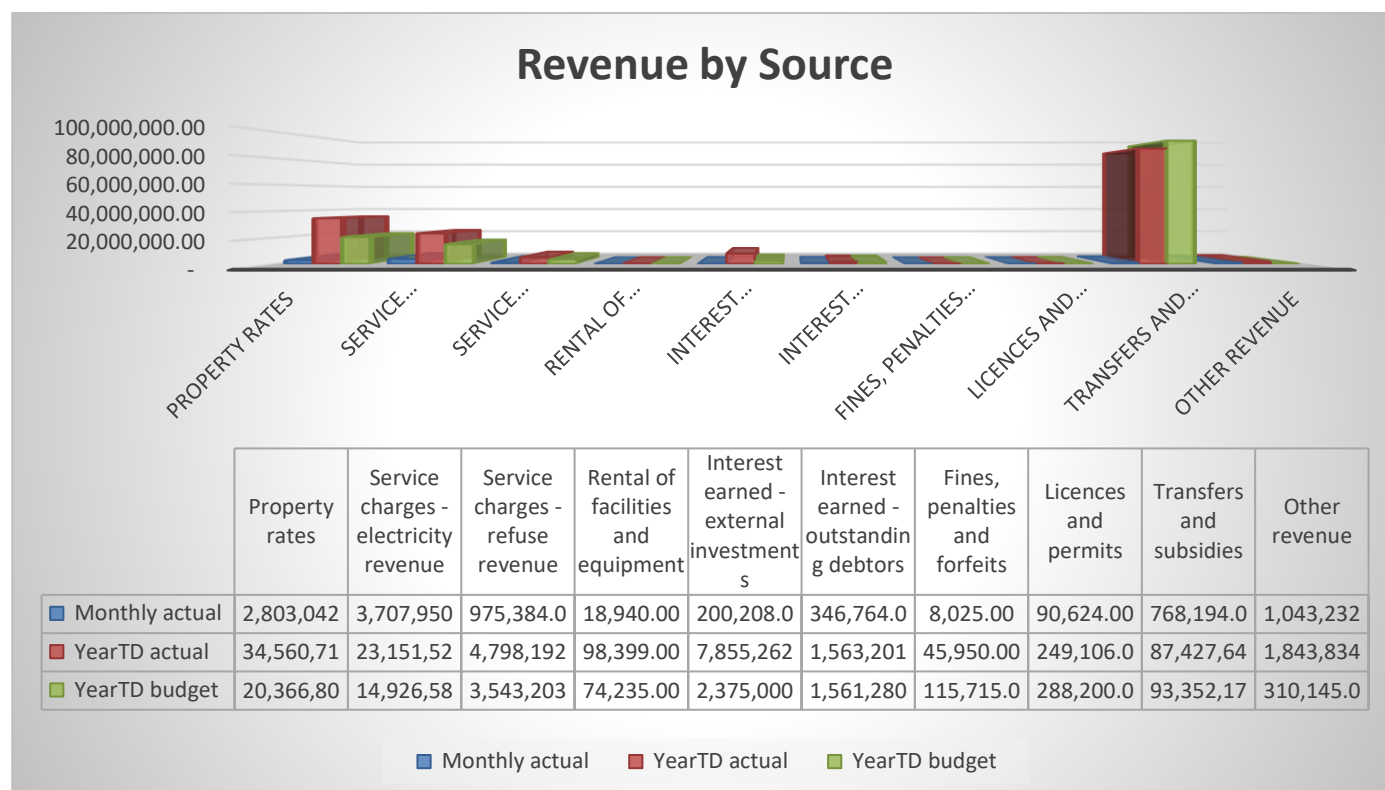
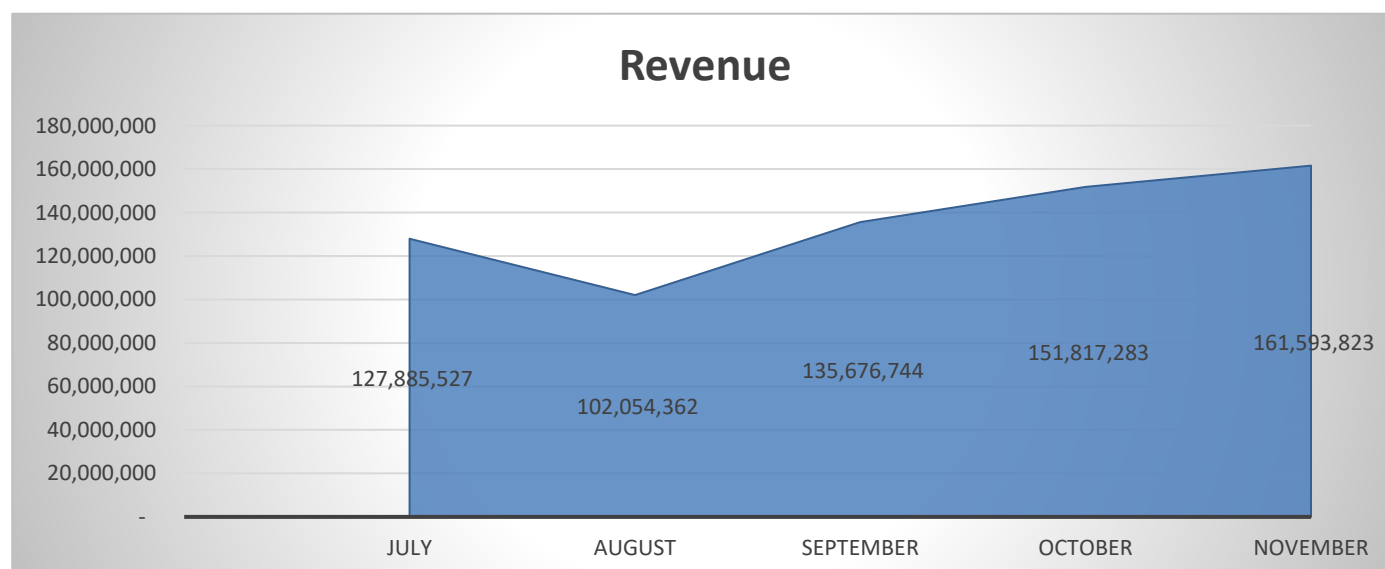


Figure 2



Revenue:

The Year to Date (YTD) total revenue earned is R 161.6 million for the period ending 30th November 2022 excluding capital conditional grant income of R15 million. The YTD Budget is R 150.7 million; therefore, this reflects an under performance against the revenue projected by -19%.

Property Rates

The total property rates received for the month ended 30 November 2022 amounted to R34.6million., which represents 70% over billing when compared to pro-rata budget billing of R20.4million. the total current bill for the month is R2.8million. This line item includes Annual Billing for Government properties and Industrials. As the year progress, this variance will be reduced.

The actual cash collected being R2.1 million for the month ended November 2022.

Service Charges: Electricity

Service charges- electricity is recognized on an invoice basis and the total amount billed is R23.2 million which equates to an over billing of 55% when compared to the total R14.9 million pro-rata electricity revenue budgeted. This variance includes new Tariff increase with Eskom, uMngeni Billing shows increase from July.

The actual cash collected is R3.9million for the month ended November 2022.

Service Charges: Refuse

Service charges-refuse is recognized on an invoice basis and the total amount billed is R4.8million which equates to an over billing of 35% when compared to the total R3.5million pro-rata refuse revenue budgeted. There are new sites identified which gives us more business sites, as SV4 is implemented, which resulted in more business collection.

The actual cash collected is R1.1million for the month ended November 2022.

Planned Interventions to Increase Collections (Property rates and Service Charges)

- On a weekly basis, a list of top 20 debtors (businesses, government and domestic) is extracted from the debtors list.
- Debtors selected are encouraged to come and make arrangements for payment;
- In the event that they still default on payments, these debtors are written final demand letters and if no positive response is received, a process of effecting service disconnections ensues in line with our credit control policy.

ACCOUNTS WITH LETTERS OF FINAL DEMAND FOR PAYMENT SENT OUT					
ACC. NO.	TOWN	ERF NO.	DEBTORS	DEBT TYPE	AMOUNT R
001001792	SUNDUMBILI A	179	MR MNGON	REFUSE	41 551.69
001001862	SUNDUMBILI A	186	MR DLAMIN	REFUSE	43 197.59
001002100	SUNDUMBILI A	21	MS ZULU	REFUSE/RATES	89 158.80
001002242	SUNDUMBILI A	224	MR XULU	REFUSE	41 413.61
001002400	SUNDUMBILI A	24	MR ZULU	RATES/REFUSE	54 988.50
001001742	SUNDUMBILI A	174	MR MTHETH	REFUSE	39 186.74
001019000	SUNDUMBILI A	190	MS MKHWA	RATES/REFUSE	41 142.66
001001400	SUNDUMBILI A	14	MR MASON	RATES/REFUSE	14 439.21
001001372	SUNDUMBILI A	137	MR NGEMA	REFUSE	32 267.00
001063100	SUNDUMBILI A	631	MR MADELA	RATES/REFUSE	70 990.78
001064500	SUNDUMBILI A	645	MS ZUNGU	RATES/REFUSE	9 144.00
001065000	SUNDUMBILI A	650	MS NTSHAN	RATES/REFUSE	56 498.38
0010656	SUNDUMBILI A	656	MR MANQE	RATES/REFUSE	32 215.62
001069300	SUNDUMBILI A	693	MR WILLIAN	RATES/REFUSE	16 292.27
001069900	SUNDUMBILI A	699	MS NGOBES	RATES/REFUSE	6 172.50
001071300	SUNDUMBILI A	713	MR SANGW	RATES/REFUSE	11 238.68
001070800	SUNDUMBILI A	708	MR BELE	RATES/REFUSE	22 694.01
001071200	SUNDUMBILI A	712	KKLK PROP	RATES/REFUSE	46 472.00
001073500	SUNDUMBILI A	735	MS MBINGL	RATES/REFUSE	7 725.16
001073600	SUNDUMBILI A	736	MR SIBIYA	RATES/REFUSE	16 060.72
TOTAL					692 849.92

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

ARRANGEMENTS					
ACC. NO.	TOWN	ERF. NO.	DEBTORS	DEBT TYPE	AMOUNT R
001070700	SUNDUMBILI A	707	MRS GCALE	RATES/REFUSE	7 827.15
009801201	MANDINI EXT. 001	278	MR NGCOB	RATES/REFUSE	24 798.90
004001932	MANDINI EXT. 006	916	MR KANNI	ELEC/REFUSE	20 738.08
001095000	SUNDUMBILI A	950	MR MASON	RATES	4 874.11
002700821	MANDINI EXT. 007	994	MR SIBIYA S	ELECTRICITY	
009500781	MANDINI EXT. 007	994	MR SIBIYA S	RATES/ELEC	135 100.84
009701331	MANDII EXT. 005	776	MR THABET	RATES/REFUSE	11 606.48
002145600	SUDUMBILI B	1456	MR MTHEM	RATES/REFUSE	12 001.55
009900602	MANDINI EXT.090	60	MS BAKER	RATES/REFUSE	2 584.02
002136900	SUNDUMBILI B	1369	MR VILAKAZ	RATES/REFUSE	51 182.87
001022500	SUNDUMBILI A	225	MR MBATHA	RATES/REFUSE	10 459.03
001072500	SUNDUMBILI A	725	MR SHANGE	RATES/REFUSE	23 539.07
002242500	SUNDUMBILI B	2425	MR MDLULI	RATES	53 889.71
001077100	SUNDUMBILI A	771	MR MTHEM	RATES/REFUSE	1 073.61
001107800	SUNDUMBILI A	1078	MR SKOSAN	RATES/REFUSE	13 696 027.00
002160000	SUNDUMBILI B	1600	MR SHANGE	RATES/ REFUSE	20 915.61
002067800	SUNDUMBILI B	678	MS MPUNG	RATES/REFUSE	29 250.72
001073600	SUNDUMBILI A	736	MR SIBIYA	RATES/REFUSE	16 160.72
009903601	MANDINI EXT. 002	360	MR MWANG	RATES/REFUSE	19 248.02
TOTAL					14 141 277.49

DISCONNECTIONS					
ACCOUNT NO.	TOWN	ERF NO.	DEBTORS NAME	DEBT TYPE	AMOUNT R
002600432	MANDINI	1426 EXT. 0	ASSOCIATED SPINN	RATES/ELEC	-
004001952	MANDINI	744 EXT. 00	BASIC BEST PROP	ELECTRICITY	17 690.32
008400851	MANDINI	835	ELASTICO	RATES/ELEC	7 003.62
009600501	MANDINI	699	MR EUSHEN	RATES/ELEC	76 580.41
008800681	MANDINI	98	MR GETKATE	RATES/ELEC	2 833.88
002400241	MANDINI	444 EXT. 00	M3 HOLDINGS	RATES/ELEC	132 141.53
003000102	MANDINI	307	MR MBUYISA	RATES/ELEC	55 029.22
002800131	MANDINI	448 EXT. 00	MR MVULA	RATES/ELEC	2 048.47
002300031	MANDINI	746 EXT. 00	MR MCHUNU X S	ELECTRICITY	-
009907461	MANDINI	746 EXT. 00	MR MCHUNU X S	RATES/ELEC	2 486.21
002601032	MANDINI	805 EXT. 00	MR BUTHELEZI	ELECT.	
8000421	MANDINI	805 EXT. 00	MR BUTHELEZI	RATES/ELEC	10 844.55
008801301	MANDINI	77	MR PIETERS	RATES/ELEC	7 609.81
002701212	MANDINI	28	MS NTULI	RATES/ELEC	27 876.49
008903411	MANDINI	469 EXT. 00	MR RADEBE L P	RATES/ELEC	67 251.71
002900232	MANDINI	911 EXT. 00	MR RADEBE	RATES/ELEC	79 167.10
002700941	MANDINI	46 EXT. 090	MR KUBHEKA	RATES/ELEC	332.93
004001932	MANDINI	916 EXT. 00	MR KANNI	RATES/ELEC	20 738.08
002701091	MANDINI	405 EXT. 00	MS HORSLEY-DALIL	RATES/ELEC	19 482.29
009300771	MANDINI	786/02 FLA	MR FOURIE	RATES/ELEC	5 037.33
002800902	MANDENI	786/10 FLA	MR GOPAL	RATES/ELEC	5 762.95
TOTAL					539 916.90

Rental of Facilities – Equipment

Rental of facilities to date totals to R98 thousand which equates to an over-collection of 33% when compared to the pro-rata budget. Rental is received from municipal properties and community facilities such as Halls and Sports Fields. Municipality is in a process of selling some of its properties therefore some Tenants have vacated properties resulting in less revenue billed for rental.

Investment Earned – External Investments

Investment revenue is the amount of interest earned on the amount invested with various financial institutions registered with South African Banking Council. The amount collected to date as interest earned amounts to R7.9 million resulting in 231 per cent over collection of the pro-rata budget of R2.4million. Variance is due from the Interest pay-out on the Investment made at the Nedbank Bank.

Interest earned on arrear debtors

In line with council adopted credit control policy, the municipality charges interest on arrear debtors.

Interest earned on outstanding debtors amounts to R1.5million in comparison with the year to date budget of R1.5million, thus indicating an under performance by R2 thousand or -0 percent, variance is based on the outstanding debtors for that period. Interest on outstanding debtors has been charged at a rate of 2% as approved by Council. This line item budget is reached.

Fines, penalties and forfeits

Fines underperformed by 69 percent or -R70 thousand, with an actual amount of R46 thousand variance against year to date budget projections of R116 thousand. This is mainly due to the culture of non-payment and adverse economic conditions. Revenue reported to date is on cash basis, the municipality will account for fines in terms of iGRAP 1 as we have approached year end. This include both library Fines for books and PS Fines(tickets).

Licensing and permits

Licences and permits have underperformed by percent or R 39thousand with an actual amount of R249 thousand as compared to budget of R288 thousand. The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients. The DLTC is still under Contracting which is anticipated to generate more revenue in this line item as it will be open for Testing as well.

Grants Transfers & Subsidies

Transfers and subsidies recognised operational amounts to R87.4million as at 30 November 2022, which is 6% under collection when compared to pro-rata budget of R93.5million. the variance is immaterial.

Other Revenue

The majority of the Council own funded sources are budgeted under this category.

The year to date performance in Other Revenue amounts to R1.8thousand than the anticipated YTD budget of R310thousand, thus indicating an over- performance of R1.5million or 495 percent, in this current month a major contribution for the other Revenue is from the Tender fees vote, as it is the Beginning of the new Financial year and a lot of Projects are being advertised. Escort fees where the municipality receives funds from transport department and Photocopies and faxes from the libraries.

Overall revenue budget to date

The overall Operational revenue to date totals to R161.5 million (current month – R10million) which equates to an over collection of 18% when compared to pro-rata budget of R136.9 million.

Operating Expenditure from July-November 2022

The table below reflects trend of expenditure for the period ended 30 November 2022

Figure 6

▪ **Total Operating Expenditure from (July – November 2022)**

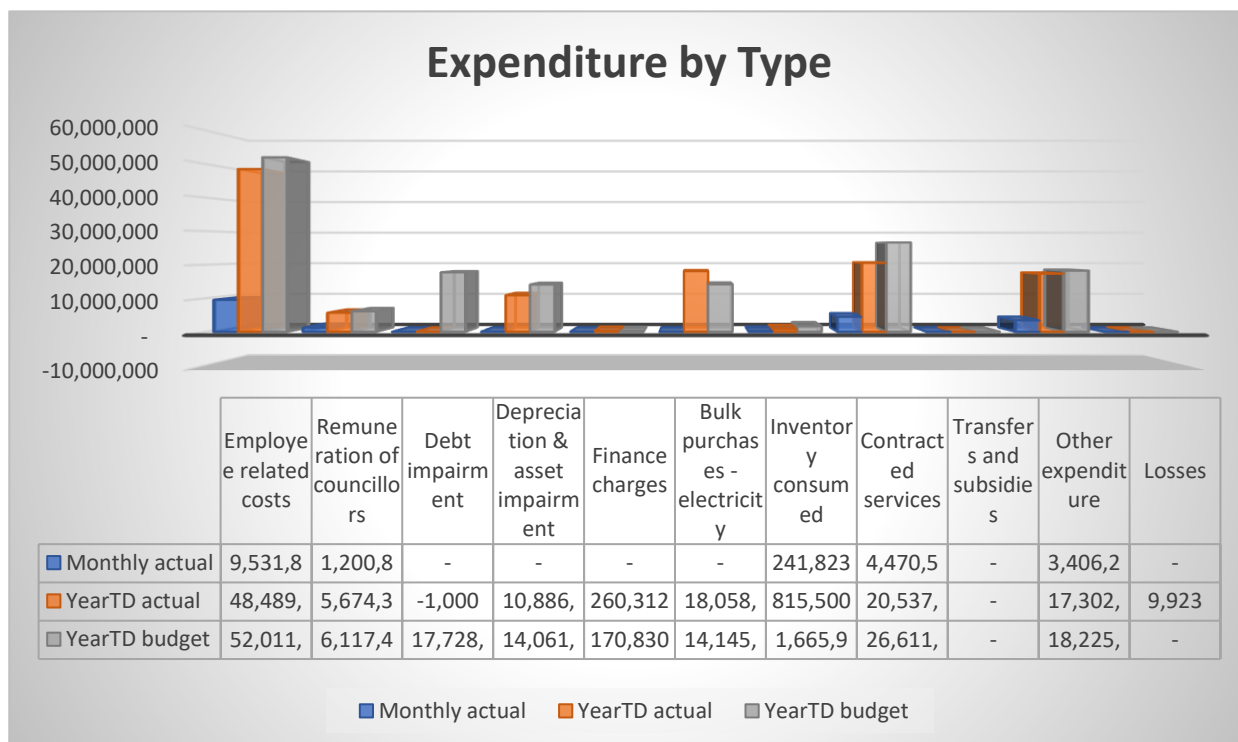
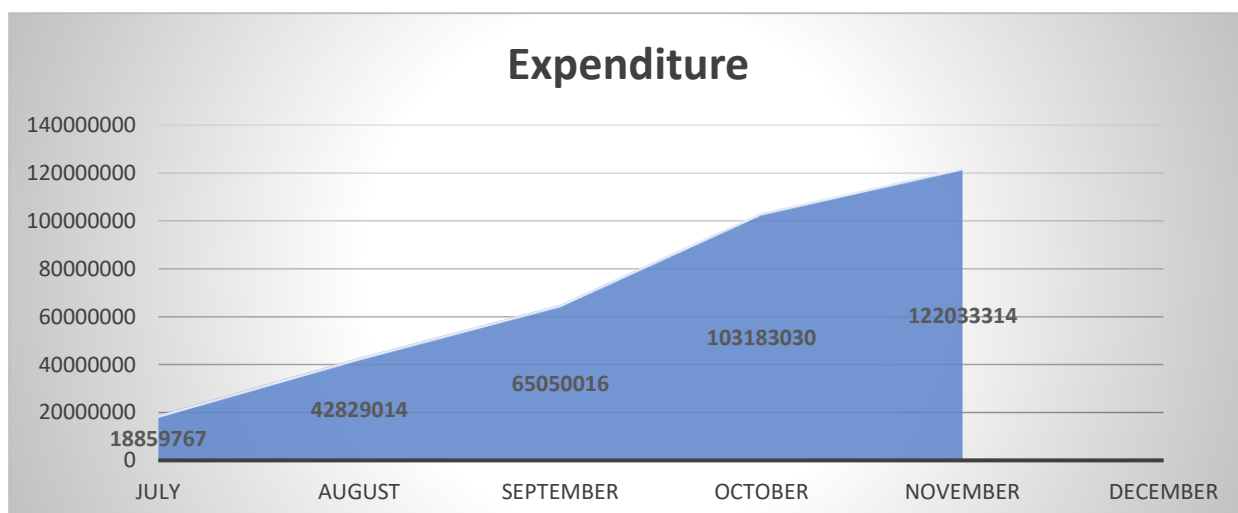


Figure 7



Operating Expenditure:

The total operational expenditure YTD Actual for the period ending 30th November 2022 amounted to R122.0million against the planned target of YTD budget is R150.7 million. As at the end of November the operational expenditure budget has been under spent by 19% or R28.7million Detailed expenditure analysis is below:

Employee related costs

The expenditure to date for employee related costs totals to R 48.5million when compared to Pro-rata budget of R52.0million, which is an under-performance by -7% in this month. This variance is immaterial, which means budget target was reached.

The employee bonuses are now being paid on their birth month not in November as it was previously done in the prior years.

For the breakdown of the employee related costs please refer to table 5.6.

Remuneration of Councilors

The expenditure to date for remuneration of Councilors totals to R5.7million which equates to an under-expenditure of -7% when compared to the pro-rata budgeted expenditure on councilors remuneration of R6.1million.

Debt impairment

The calculation for Debt impairment is usually done on the assessment time, which is in December. Debt impairment calculation has assumed the method below.

The assumption is that you exclude all debtors with credit balances when calculating the provision. Provision for Bad debt is therefore calculated using the collection rate of 65% for debt within 90 days and 20% for any debt older than 90 days for all categories except Electricity. With Electricity the assumption is that 90% of the debt older than 90 days is still collectable.

Depreciation & asset impairment

The Depreciation and Asset impairment of R10.9million as at November 2022, which is an under expenditure by R3.1million or 23% when compared to pro-rata budget of R14.1million. There is no expenditure posted in this month.

Finance Charges

Finance charges expenditure recorded as at 30 November 2022, amounts to R260thousand, which is an over performance by 52% when compared to YTD budget of R171thousand.

Bulk Purchases- Electricity

Bulk purchases relate to electricity purchases that the municipality buys from Eskom that is utilized by the community within Ward 3 where the municipality has the license authority. To date the expenditure on bulk purchases totals to R18.1million when compared to the projected budget of R14.1million.

Inventory Consumed

This is expenditure for the materials kept on stores and to date it totals to R816 thousand which equates to an under-expenditure of -51% when compared to the pro-rata budget of R1.7million. Acquisition of materials towards repairs & maintenance and consumables is only performed based on the need that exists during a particular period.

Contracted Services

Contracted services for the period ended 30 November 2022 totals to R20.5 million which equates to an under-expenditure of R6.1million or -23% when compared to the pro-rata budget of R26.6million, variance is to the fact that since we have approached new financial year bulk of planned projects have not been implemented as their procurement plan.

Other Expenditure

Other expenditure includes items such as day to day running expenses, subsistence and travelling, professional fees, legal fees, bank charges, Budget road shows and all other expenditure forms part on the abovementioned categories of expenses. The expenditure for the month is R17.3million, which is under performance of -5% when compared to pro-rata budget of R18.2million. the variance is due to the fact that, as we approached new financial year a bulk of planned projects have not been implemented as in the procurement plan.

Loss on disposal of PPE

A loss of R10thousand has been recorded from auction. the Assets Units will only record this expenditure as it occurs, and only then a budget will be considered after the Assets recording is complete.

Surplus/(Deficit

The statement of financial performance indicates that to date there is a surplus of R54.5 million for the period ended 30th November 2022 (i.e. Revenue collected is more than expenditure).

2. Capital Expenditure

Table C5 Monthly Budget Statement – Capital Expenditure

KZN291 Mandeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification)										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Single Year expenditure app	2									
Vote 1 - Executive and council		(826)	527	-	-	-	220	(220)	-100%	527
Vote 2 - Finance and administration		13 868	7 395	-	2 603	3 381	3 081	299	10%	7 395
Vote 3 - Internal audit		-	-	-	-	-	-	-		-
Vote 4 - Community and social services		9 674	6 779	-	806	2 090	2 325	(234)	-10%	6 779
Vote 5 - Sport and Recreation		4 074	13 509	-	1 492	3 461	5 629	(2 168)	-39%	13 509
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Planning and Development		(533)	18 479	-	804	1 293	7 700	(6 406)	-83%	18 479
Vote 9 - Road transport		(1 174)	20 326	-	3 107	7 284	8 809	(1 525)	-17%	20 326
Vote 10 - Energy sources		5 328	6 095	-	1	523	2 539	(2 016)	-79%	6 095
Vote 11 - Waste Management		-	5 202	-	-	3 029	2 227	801	36%	5 202
Vote 12 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year exp	4	30 411	78 311	-	8 813	21 062	32 530	(11 468)	-35%	78 311
Total Capital Expenditure		30 411	78 311	-	8 813	21 062	32 530	(11 468)	-35%	78 311
Capital Expenditure - Functional Classification										
Governance and administration		13 041	7 922	-	2 603	3 381	3 301	80	2%	7 922
Executive and council		(826)	527	-	-	-	220	(220)	-100%	527
Finance and administration		13 868	7 395	-	2 603	3 381	3 081	299	10%	7 395
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		13 748	20 288	-	2 298	5 551	7 953	(2 402)	-30%	20 288
Community and social services		9 674	6 779	-	806	2 090	2 325	(234)	-10%	6 779
Sport and recreation		4 074	13 509	-	1 492	3 461	5 629	(2 168)	-39%	13 509
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		(1 706)	38 805	-	3 912	8 578	16 509	(7 931)	-48%	38 805
Planning and development		(533)	18 479	-	804	1 293	7 700	(6 406)	-83%	18 479
Road transport		(1 174)	20 326	-	3 107	7 284	8 809	(1 525)	-17%	20 326
Environmental protection		-	-	-	-	-	-	-		-
Trading services		5 328	11 297	-	1	3 552	4 767	(1 215)	-25%	11 297
Energy sources		5 328	6 095	-	1	523	2 539	(2 016)	-79%	6 095
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	5 202	-	-	3 029	2 227	801	36%	5 202
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - F	3	30 411	78 311	-	8 813	21 062	32 530	(11 468)	-35%	78 311
Funded by:										
National Government		5 762	33 645	-	4 388	14 196	13 919	277	2%	33 645
Provincial Government		0	323	-	-	14	135	(120)	-89%	323
District Municipality		-	-	-	-	-	-	-		-
Transfers recognised - capital		5 762	33 968	-	4 388	14 210	14 053	157	1%	33 968
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		24 649	44 344	-	4 425	6 852	18 477	(11 625)	-63%	44 344
Total Capital Funding		30 411	78 311	-	8 813	21 062	32 530	(11 468)	-35%	78 311

2.1 Monthly Budget Statement – Capital expenditure trend

KZN291 Mandeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	25 239	6 526	–	3 592	3 592	6 526	2 934	45.0%	5%
August	25 239	6 526	–	3 990	7 582	13 052	5 469	41.9%	10%
September	25 239	6 526	–	1 560	9 143	19 578	10 435	53.3%	12%
October	25 239	6 526	–	8 813	17 955	26 104	8 148	31.2%	23%
November	25 239	6 526	–	–		32 630	–		
December	25 239	6 526	–	–		39 156	–		
January	25 239	6 526	–	–		45 682	–		
February	25 239	6 526	–	–		52 207	–		
March	25 239	6 526	–	–		58 733	–		
April	25 239	6 526	–	–		65 259	–		
May	25 239	6 526	–	–		71 785	–		
June	25 239	6 526	–	–		78 311	–		
Total Ca	302 868	78 311	–	21 062					

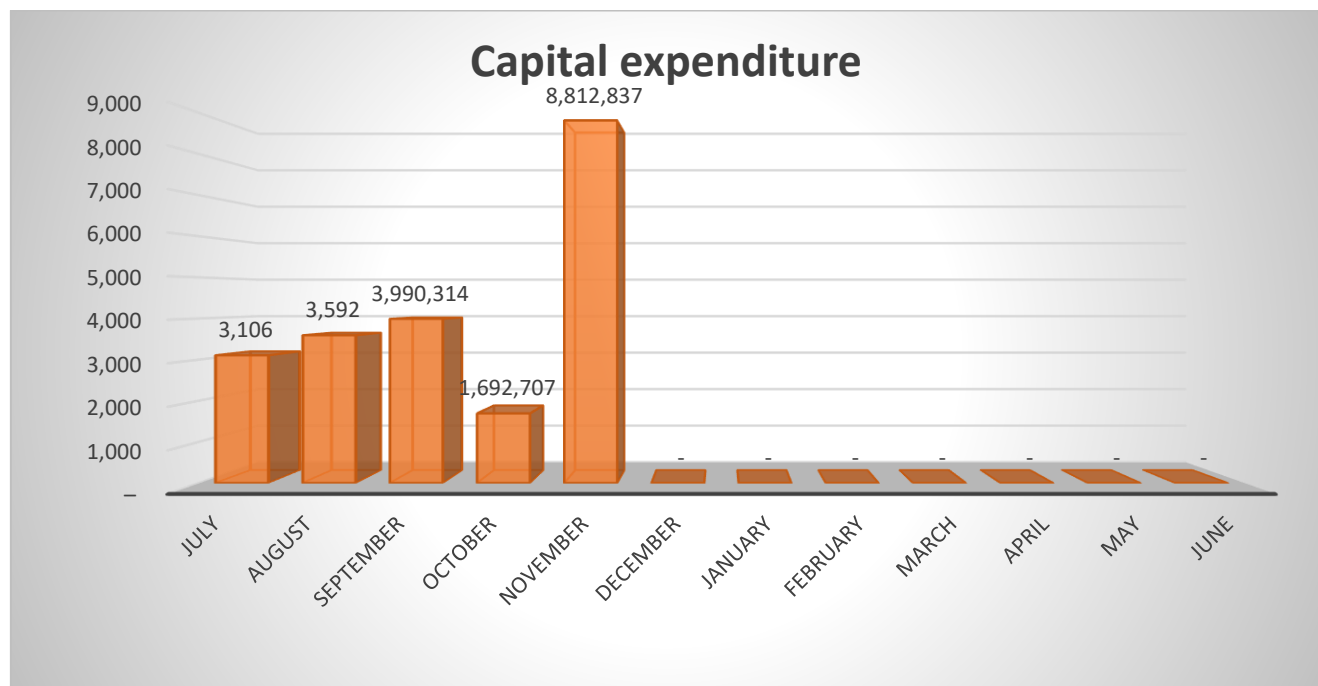
Capital Expenditure

The total capital expenditure as at 30 November 2022, totals to R21.062million which represents an under-expenditure of -35 per cent when compared to the pro-rata budget of R32.5million. The capital expenditure is Funded from the National Government Grant- MIG (R14.2million) and Internal Funding of R6.9million and Provincial -Library of R14thousand. *(Detail Report on Implementation of Capital Projects below)*

The capital expenditure year to date can be graphically presented as follows:

Capital Expenditure from July-November 2022

Figure 8



2.2 Monthly Budget Statement – expenditure on Repairs and Maintenance

KZN291 Mandeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and										
Description	Ref	2021/22	Budget Year 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		10 392	11 903	–	69	3 076	4 959	1 884	38.0%	11 903
Roads Infrastructure		4 612	6 715	–	29	1 501	2 798	1 297	46.4%	6 715
<i>Roads</i>		4 585	6 333	–	29	1 420	2 639	1 219	46.2%	6 333
<i>Road Structures</i>		28	255	–	–	11	106	95	89.4%	255
<i>Road Furniture</i>		–	128	–	–	70	53	(17)	-31.8%	128
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		506	978	–	22	358	407	50	12.2%	978
<i>Drainage Collection</i>		506	978	–	22	358	407	50	12.2%	978
<i>Storm water Conveyance</i>		–	–	–	–	–	–	–	–	–
<i>Attenuation</i>		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 271	3 615	–	19	213	1 506	1 293	85.9%	3 615
<i>Power Plants</i>		99	170	–	–	4	71	67	94.6%	170
<i>HV Substations</i>		–	–	–	–	–	–	–	–	–
<i>HV Switching Station</i>		–	–	–	–	–	–	–	–	–
<i>HV Transmission Conduct</i>		268	1 700	–	–	–	708	708	100.0%	1 700
<i>MV Substations</i>		20	50	–	–	9	21	12	57.4%	50
<i>MV Switching Stations</i>		–	–	–	–	–	–	–	–	–
<i>MV Networks</i>		85	170	–	–	14	71	57	80.5%	170
<i>LV Networks</i>		463	675	–	–	37	281	244	86.8%	675
<i>Capital Spares</i>		1 336	850	–	19	149	354	205	57.8%	850
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communica		3 002	595	–	–	1 004	248	(756)	-305.0%	595
<i>Data Centres</i>		–	–	–	–	–	–	–	–	–
<i>Core Layers</i>		3 002	595	–	–	1 004	248	(756)	-305.0%	595
<i>Distribution Layers</i>		–	–	–	–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Community Assets		1 022	1 493	–	286	308	622	314	50.4%	1 493
Community Facilities		169	233	–	–	3	97	94	97.0%	233
<i>Halls</i>		–	–	–	–	–	–	–	–	–
<i>Centres</i>		–	–	–	–	–	–	–	–	–
<i>Crèches</i>		–	–	–	–	–	–	–	–	–
<i>Clinics/Care Centres</i>		–	–	–	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>		–	–	–	–	–	–	–	–	–
<i>Testing Stations</i>		–	–	–	–	–	–	–	–	–
<i>Museums</i>		–	–	–	–	–	–	–	–	–
<i>Galleries</i>		–	–	–	–	–	–	–	–	–
<i>Theatres</i>		–	–	–	–	–	–	–	–	–
<i>Libraries</i>		169	20	–	–	3	8	5	64.8%	20
<i>Cemeteries/Crematoria</i>		–	–	–	–	–	–	–	–	–
<i>Police</i>		–	–	–	–	–	–	–	–	–
<i>Purls</i>		–	128	–	–	–	53	53	100.0%	128
<i>Public Open Space</i>		–	–	–	–	–	–	–	–	–
<i>Nature Reserves</i>		–	–	–	–	–	–	–	–	–
<i>Public Ablution Facilities</i>		–	–	–	–	–	–	–	–	–
<i>Markets</i>		–	–	–	–	–	–	–	–	–
<i>Stalls</i>		–	–	–	–	–	–	–	–	–
<i>Abattoirs</i>		–	–	–	–	–	–	–	–	–
<i>Airports</i>		–	–	–	–	–	–	–	–	–
<i>Taxi Ranks/Bus Terminals</i>		–	85	–	–	–	35	35	100.0%	85
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilit		853	1 260	–	286	305	525	220	41.8%	1 260
<i>Indoor Facilities</i>		–	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>		853	1 260	–	286	305	525	220	41.8%	1 260
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Other assets		139	228	–	14	41	95	54	56.5%	228
Operational Buildings		139	228	–	14	41	95	54	56.5%	228
<i>Municipal Offices</i>		139	228	–	14	41	95	54	56.5%	228
<i>Pay/Enquiry Points</i>		–	–	–	–	–	–	–	–	–
Total Repairs and	1	11 553	13 623	–	369	3 425	5 676	2 251	39.7%	13 623

The ratio for Repairs and Maintenance measures the level of repairs to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services. The municipality with a planned Maintenance rate of 1%, it is possible that the infrastructure or Plant and Machinery may not last as expected. The Municipality will have to reevaluate and assess the Repairs and Maintained plan.

PROJECTS STATUS QUO / PROGRESS REPORT AS AT 30 NOVEMBER 2022 – MIG FUNDED PROJECTS

2019/2020 FINANCIAL YEAR ROLL OVER CAPITAL PROJECTS

No	Project Name	Ward	Brief Description	Consultant/ Contractor	Approved MIG Funding	Status/ Progress	Anticipated Date	Challenges / Comments
01	Upgrade and Improvement of Enembe Road	7, 13, 14, 15	Upgrade and improvement of approximately 2.5km of Enembe Road in Sundumbili, install streetlights, ancillary road works, reconstruct sidewalks, bus bays and associated drainage	Consultant: MNA Contractor: Jamjo Civils	R 18 824 267.43	Project Complete	December 2020	Defect liability period has lapsed, the Client with the Consultant and contractor had been to site to discuss defects. The Contractor was advised to fix visible defects, up to date they have not finished those items.
03	Upgrade of Link Road between Amajuba Road (Ward 15) and Road 116 (Ward 14)	15, 14, 5, 7	This project entails the construction of a new access link road between Amajuba and Road 116. The scope of works includes 0.35 km of upgrading existing gravel road to a cape seal surfaced road, 1.0 wide surfaced sidewalks, associated Stormwater drainage system as well as street furniture	Consultant Lelethu Engineers Contractor Zithunzuzo Trading CC	3,440,757.69	Project Complete	January 2021	Defect liability period has lapsed, the Client with the Consultant and contractor had been to site to discuss defects. The Contractor was advised to fix visible defects, up to date they have not finished those items.

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			such as road signs and line painting.					
<u>2020/2021 FINANCIAL YEAR ROLL OVER CAPITAL PROJECTS</u>								
05	Upgrade of Link Road between Masomonce Bus Route (Ward 10) and Enembe/Isith ebe Link Road (Ward 12)	10/12	This project entails the construction of a new access link road between Masomonce Bus Route and Ward 12. The scope of works includes the following activities: 0.8km of upgrading existing gravel road to a cape seal surfaced road, 1.0 wide surfaced sidewalks and associated Stormwater drainage system as well as street furniture such as road signs and line painting.	<p>Consultant Iqhina Consulting Engineers</p> <p>Contractor Thatha 5 cc</p>	R6 762 817.44	The new scope of work will be issued once the new Consultant has completed identifying the remaining work.	09 August 2021	The new Consultant Iqhina consulting Engineers has been appointed to deal with the finishing of the project since the previous Consultant Leletu Consulting Engineers pulled out of the project.
07	Construction of a Sports field in Enembe, Ward 5	5	Project Scope: The scope of works is as follows: Construction of a soccer field, Installation of clear view Fencing, Construction of Change rooms and ablution facility as well as the septic tank and Construction of grand stands	<p>Consultant Sivest Consulting Engineers</p> <p>Contractor Sholo Trading</p>	R7 962 614.60	Project Complete	December 2022	Delays were as a result of the Contractor neglecting the site.

2021/2022 FINANCIAL YEAR CAPITAL PROJECTS

01	Swimming Pool Area Additions in Ward 15	15	<p>The project scope entails the following activities:</p> <ul style="list-style-type: none"> - Construction of a 76m2 change room, with 4 female and 2 male toilets and 2 urinals (male) - Construction of extra 33m2 ablutions block for usage during peak seasons with 6 toilets - Construction of a 20m2 guard house with cashier space - Construction of life guard house and provision of life guard stand - Construction of external works - Construction of block paved parking area (25 bays) - Construction of approximately 1500m2 block paved walkways and waiting area - Children play area with specialized equipment - Beach volley ball sand area 400m2 - Landscaping (trees, outdoors seating, etc.) 	<p>Consultant: Hi Tech Consulting</p> <p>Contractor: Umhlathuze Builders Emporium</p>	R3,685,154.52	Project complete. Defect Liability Period ends 03 November 2023.	July 2022	The project reached Completion stage in November 2022 and is currently under the defect liability period.
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			<ul style="list-style-type: none"> - Provision of gates - Construction power electrification wiring and piping - Provision of outside lighting - Construction of a 50mm HDPE pipeline water supply, and - Construction of sewer pipeline, 110mm uPVC approximately 150m long 					
02	Rural Roads Phase 4(a) - Upgrade of Gravel Roads in Ward 11	11	The scope of works includes the following activities: mass earthworks, construction of pavement layers (G4 material compacted to 97% of MDD, G7 material compacted to 93 & of MDD, 160mm unreinforced 35MPA concrete), construction of stormwater drainage and installation of road signs	Consultant: BVI Consulting Contractor: Onombuthu (PTY) LTD	R 4,867,775.44	Project complete. Defect Liability Period ends 20 October 2023.	October 2022	The project reached Completion stage in October 2022 and is currently under the defect liability period.
03	Rural Roads Phase 4(b) - Upgrade of a Gravel Road in Ward 6	6	The scope of works includes the following activities: mass earthworks, construction of pavement layers (G4 material compacted to 97% of MDD, G7 material compacted to 93 & of MDD, 160mm unreinforced 35MPA concrete), construction of	Consultant: BVI Consulting Contractor: Zisayini Trading Enterprise	R3,517,436.07	Project complete. Defect Liability Period ends 08 September 2023.	September 2022	The project reached Completion stage in September 2022 and is currently under the defect liability period.

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			stormwater drainage and installation of road signs					
04	Khenana and Hlomendlini High Mast Lights	4, 10	7 x new high mast lighting including the following: - 40A single phase supply kiosk per mast. - Electrical cable reticulation including all trenches, sleeves, joints, and terminations as detailed in the electrical bill of quantities. - 25m high-mast pole including concrete base as detailed in the electrical bill of quantities. - 8 x 400w LED luminaires per mast using an 8-way spigot.	Consultant: BVI Consulting Contractor: Yakhalungisa Engineering Services	R5,924,861.03	The project is practical Complete.	December 2022	The applications for energising the high mast lights were sent to Eskom. Eskom has been paid and will install point of supply to be able to get high mast lights energised.
05	Construction of a Community Hall in Ward 13	13	The scope of works includes the following activities: mass earthworks, platforms, reinforced foundations, brick work superstructure, plumbing, roof construction and covering, plaster and painting, electrical wiring, fencing and parking area.	Consultant: SMA Consulting Contractor: Sanoqwabe Consultants	R10,417,173.70	Project Complete.	November 2022	
06	Ward 3 Access Roads Rehabilitation	3	The scope of works will entail the following: - Rehabilitation of 2.867 kms of road (Plover Road, Inyala Road,	Consultant: Morula Consulting Contractor:	R13,057,500.00	Local people training started and the training is coming to an end	December 2022	There was a delay in facilitating local people training as per the contract of the

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			Impunzi Road, Impala Road, Trogon Road and Sandpiper Road) <ul style="list-style-type: none"> - Construction of curbs - Surfacing using 30mm asphalt - Construction of storm water drainage - Road marking - Installation of road signs 	Bheka Phezulu Investments		on the first week of December 2022.		Contractor. The local training is anticipated for completion in December 2022.
07	Rehabilitation of Internal Roads and Stormwater Drainage in Ward 3	3	The scope of works entails the following activities: <ul style="list-style-type: none"> - Site Establishment - Setting out of works - Rehabilitation of 1.430 km Access Roads (Stratton Circle, Richard Circle and Whimbrel and Mathews Road) - Storm water management. - Sealing using 30mm Asphalt. - Construction of kerbs. - Road marking. - To install the road signs. - To finish the road after completion of the works. 	Consultant: Morula Consulting Contractor: MVI-SSSS Trading	R7,996,258.68	Project Complete. Defect Liability Period ends 29 June 2023.	May 2022	Project is currently under the defects liability period.
08	Upgrade of Manono Road in Ward 15	15	The scope of works is as follows: <ul style="list-style-type: none"> - Box Cut 900m Long x 480mm Depth x 5m wide (to upgrade this road to a 2 Lane) 	Consultant: SKYV Contractor:	R 6,804,889.83	Site Establishment 100%, Clearing and Grubbing 100%, Setting Out 100%,	January 2023	The Contractor is behind the programme due to fixing and reinstating

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		<ul style="list-style-type: none"> - 900m x 150mm G7 (Sub Grade) - 900m x 150mm C4 (G5 Cement Stabilized Sub Base) - 900m x 150mm G2 (Base) - 900m x 5m Prime - 900m x 5m Tack and 30mm Asphalt - 900m Concrete V Drains on one side (Left or Right Pending Crossfall) - 900m Kerbing on one side (Left or Right Pending Crossfall) - Stormwater Pipe Concrete 100m x 600mm Diameter with Manholes and Outlets - Road Marking & Signs 	<p>The Curve Behind Trading 219 Cc</p>		<p>Mass earthworks 100%, Roadbed preparation 100%, Layer-works 90%, Asphalt 0%, Concrete Drains 85%, Road signs and road markings 0% and Finishing the road reserve 0% Complete.</p>	<p>the existing services that they came across.</p> <p>There was a concern from the side of the community regarding the discharging point of concrete side drain that may cause damage to local residents' properties which then resulted in additional stormwater pipe crossing being the solution to mitigate the situation in the near future. Stormwater pipe crossing will be the additional scope to the project, this will result in extension of time.</p>
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2020/2021 FINANCIAL YEAR CAPITAL ROLL OVER PROJECTS

No.	Project Name	Ward	Brief Description	Consultant & Contractor	Approved INEP Funding	Status/Progress	Anticipated Completion Date	Challenges / Comments
01	Completion of Okhovothe Electrification Project	12	Supply, delivery, installation and commissioning of a new MV and LV infrastructure to electricity to 105 households' connections	Consultant: BVI Engineers Contractor:	R1 680 000.00	Project is currently advertised out on Tender with closing noted to be on Monday, 23rd January 2023.	TBA	Contractor appointed May 2021. The project stopped at 65% complete then the Contractor was terminated for deserting the work. The project has since been re-tendered
02	Hlanzeni Electrification Project	7	Supply, delivery, installation and commissioning of a new MV and LV infrastructure to electricity to 105 households' connections	Consultant: BVI Engineers Contractor: Shanti's Electrical	R1 640 000.00	The contractor has completed 98% of the construction. Eskom's outages were successfully completed. Contractor is finalising the IC's to be submitted to the consultant by 28 October 2022.	January 2023	There were delays due to theft.

2021/2022 FINANCIAL YEAR CAPITAL PROJECTS

01	Dendethu / Wetane	5	Supply, delivery, installation and commissioning of a	Consultant: Veritas Engineers	R3 072 000.00	Contractor has commenced with the work.	January 2023	The project experienced delays due procurement of materials.
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	Electrification Project		new MV and LV infrastructure to electricity to 170 households' connections	Contractor: Afrilectrical Consulting Engineers				
02	Khenana Electrification Phase 5	10	Supply, delivery, installation and commissioning of a new MV and LV infrastructure to electricity to 100 households' connections	Consultant: Veritas Engineers Contractor:	R1 800 000.00	On hold	TBA	Budget issues due to rollover not being approved.

2021/2022 FINANCIAL YEAR INTERNALLY FUNDED CAPITAL PROJECTS								
No.	Project Name	Ward	Brief Description	Consultant & Consultant	Approved Internal Funding	Status/Progress	Anticipated Completion Date	Challenges / Comments

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01	Construction of DLTC and DMC Administration Offices - Phase 1	3	Construction of a Drivers Licence Testing centre administration offices and Testing Ground	<p>Consultant: Nzamakhuze Holdings</p> <p>Contractor:</p>	R15,840,693.71	Letter of Appointment was issued to the successful Bidder on Tuesday, 13th December 2022 with construction works anticipated to commence in February 2023.	July 2023	The project did not finish due to Contractor neglecting the work which ended up being terminated. Final termination letter instructing the Contractor to vacate the site within 24 hours was issued on the 22 nd of March 2022. Project has since then been out on re-tender.
02	High View Park Stormwater Modification	3	Construction of Stormwater embankments and Protection of road pavement layers	<p>Consultant: SKYV Consulting</p> <p>Contractor: Njomisa Boerdery</p>	R800 000.00	Project Complete	September 2021	Defect liability period has lapsed as of 14 October 2022. The last site visit will be done between Client, Consultant and Contractor before the release of last 5% retention.
04	Construction of Civic Centre Retaining wall	3	Construction of retaining wall	<p>Consultant: Internal</p> <p>Contractor: Luzomelamandla Trading</p>	R400 000.00	Project Complete	September 2021	The project reached Completion in February 2022 and is currently under the defect liability period.

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06	Construction of security house and access control at the main civic centre	3	The project entails the construction of guard house with ablutions and access control systems	<p>Consultant: Nzamakhuze Trading</p> <p>Contractor: Mlombomvu Projects</p>	R1 800 000.00	Project Complete	November 2021	The project reached Completion in December 2021 and is currently under the defect liability period.
07	Rehabilitation of Msomuhle Road	15	<p>250m Road Rehabilitation Length Box Cut to 480mm. Dump Rock infilling at soft spots. Rip and compact Roadbed</p> <p>Construct 150mm Gravel Subgrade: G7 with material from commercial sources.</p> <p>Construct 150mm Subbase: C4 with material from commercial sources.</p> <p>Construct 150mm Base G2 with material from commercial sources.</p>	<p>Consultant: SKYV Consulting</p> <p>Contractor: BigO Trading 298</p>	R 3 222 236.46	<p>Site Establishment 100%, Setting out 100%, Clearing and grubbing%, Earthworks 100% and dump rock filling 100%. Layer-works: G7 100%, C4 100% and G2 90%. Asphalt 40% (remedial works required). Road markings 0% and Road signs %. Concrete drains 90%. kerbing replacement 30%.</p>	January 2023	The project experienced slow progress due to poor planning that has contributed to substandard quality of works.

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			Construct 30mm Asphalt G2 with material from commercial sources. Construction of Concrete V-Drains & Kerbing Construction of Stormwater pipelines utilising 600mm Pipes.					
08	Construction of Mechanical Workshop	3	Demolition of existing pavement and structures, earthworks, construction of a Mechanical workshop, construction of a new office block, paving front of the workshop, construction of a drainage channel, installation of water and sewer, installation of electrical,	Consultant: Ukwakha Consulting Engineers Contractor:	R1 850 000.00	The consultant submitted the draft tender document to BSC and we await final presentation date to BSC for approval.	TBA	There has been changes to the design which therefore resulted on the resubmission of draft tender document to BSC getting delayed.

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			mechanical and associated works. The site comprises an abundant building that will be demolished and an area to be used for the construction of the new office block.					
08	Construction of CBD Informal trader stalls	7	The project entails: Clearing. Earthworks. Construction of parking area using segmented block pavers. Provision of the internal water supply network. Provision of internal wastewater network. Provision of electricity supply and lighting. Fencing. Construction of buildings that include a guardhouse, administration block, traders' stalls and ablution blocks	Consultant: Buchule Engineers (Pty) Ltd Contractor:	R1 850 000.00	On hold	TBA	The project has an issue of land dispute, IDP is dealing with the issue.

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			Landscaping and provision of sitting benches and bins.					
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KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

5.3 Division of Revenue Act on Grants Receipts

KZN291 Mandeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	226 202	-	3 068	93 390	94 251	2 673	2.8%	226 202
EPWP Incentive		-	2 372	-	1 068	1 661	988	673	68.1%	2 372
Finance Management		-	1 850	-	-	1 850	771			1 850
Integrated National Electrifi		-	7 200	-	2 000	4 880	3 000			7 200
Local Government Equitab		-	212 818	-	-	82 999	88 674			212 818
Municipal Infrastructure Gr		-	1 962	-	-	-	818			1 962
	3									
Other transfers and grants [insert description]					-	2 000		2 000	#DIV/0!	
Provincial Government:		(2 097)	15 962	-	-	-	6 651	(6 651)	-100.0%	15 962
KwaZulu-Natal_Capacity B		(2 097)	15 962	-	-	-	6 651	(6 651)	-100.0%	15 962
Total Operating Transfers	5	(2 097)	242 164	-	3 068	93 390	100 902	(3 978)	-3.9%	242 164
Capital Transfers and Grants										
National Government:		43 885	38 082	-	-	24 000	15 867	-		38 082
Municipal Infrastructure Gr		-	38 082	-	-	24 000	15 867			38 082
Integrated City Developme		745	-	-	-	-	-			-
Rural Transport Services a		(24 800)	-	-	-	-	-			-
Water Services Infrastruct		67 940	-	-	-	-	-			-
Other capital transfers [insert description]										
Provincial Government:		-	4 423	-	-	-	1 843	(1 843)	-100.0%	4 423
[insert description]										
KwaZulu-Natal_Capacity B		-	4 423	-	-	-	1 843			4 423
Total Capital Transfers and	5	43 885	42 505	-	-	24 000	17 710	(1 843)	-10.4%	42 505
TOTAL RECEIPTS OF TR	5	41 788	284 669	-	3 068	117 390	118 612	(5 821)	-4.9%	284 669

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5.4 Division of Revenue Act on Grants Expenditure

KZN291 Mandeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	6 184	–	982	6 795	2 577	4 219	163.7%	6 184
EPWP Incentive	–	–	2 372	–	315	1 528	988	540	54.6%	2 372
Finance Management	–	–	1 850	–	57	826	771	55	7.2%	1 850
Integrated National Electrification	–	–	–	–	68	1 558	–	1 558	#DIV/0!	–
Local Government Equitable Share	–	–	1 962	–	397	2 075	818	1 257	153.7%	1 962
Municipal Infrastructure Grant										
Other transfers and grants [insert description]					146	809		809	#DIV/0!	
Provincial Government:		(0)	5 423	–	251	1 343	2 260	(917)	-40.6%	5 423
0										
KwaZulu-Natal	–	(0)	5 423	–	251	1 343	2 260	(917)	-40.6%	5 423
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts										
0										
0										
District Municipality:		–	–	–	–	–	–	–	–	–
District Municipality:										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]	–									
Total operating expenditure of Transfers and Grants		(0)	11 607	–	1 233	8 138	4 836	3 302	68.3%	11 607
Capital expenditure of Transfers and Grants										
National Government:		(1 717)	38 082	–	3 298	14 787	15 867	(1 080)	-6.8%	38 082
Municipal Infrastructure Grant	–	(1 717)	38 082	–	3 298	14 787	15 867	(1 080)	-6.8%	38 082
0										
0										
Other capital transfers [insert description]										
Provincial Government:		(6 207)	1 130	–	–	16	471	(455)	-96.5%	1 130
KwaZulu-Natal	–	(6 207)	1 130	–	–	16	471	(455)	-96.5%	1 130
0										
District Municipality:		–	–	–	–	–	–	–	–	–
0										
Other grant providers:		(12 796)	–	–	–	–	–	–	–	–
National Departmental Agencies	–	(12 796)	–	–	–	–	–	–	–	–
0										
Total capital expenditure of Transfers and Grants		(20 720)	39 212	–	3 298	14 803	16 338	(1 535)	-9.4%	39 212
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(20 720)	50 819	–	4 532	22 941	21 175	1 767	8.3%	50 819

3. Debtors Age Analysis

Table SC3 Monthly Budget Statement_ Debtors Age Analysis

KZN291 Mandeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November														
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange	1300	4 471	18	274	118	746	147	2 898	2 372	11 043	6 281	-	-	-
Receivables from Non-exchange Transactions	1400	4 288	(73)	1 206	20 580	514	152	7 303	68 107	102 077	96 656	-	-	-
Receivables from Exchange Transactions -	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions -	1600	1 931	(21)	857	1 003	818	772	5 182	45 238	55 781	53 014	-	-	-
Receivables from Exchange Transactions -	1700	26	1	10	8	8	8	53	211	322	286	-	-	-
Interest on Arrear Debtor Accounts	1810	671	(0)	320	278	278	278	1 896	25 978	29 700	28 708	-	-	-
Recoverable unauthorised, irregular, fruitless	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	106	-	-	-	-	-	-	7 137	7 243	7 137	-	-	-
Total By Income Source	2000	11 492	(75)	2 667	21 987	2 364	1 355	17 332	149 044	206 166	192 082	-	-	-
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	679	2	320	8 757	864	120	1 605	17 209	29 556	28 556	-	-	-
Commercial	2300	5 403	(99)	437	10 672	257	146	3 856	16 471	37 145	31 403	-	-	-
Households	2400	4 984	20	1 749	2 388	1 136	987	10 718	115 118	137 100	130 348	-	-	-
Other	2500	426	3	162	169	107	102	1 152	245	2 366	1 775	-	-	-
Total By Customer Group	2600	11 492	(75)	2 667	21 987	2 364	1 355	17 332	149 044	206 166	192 082	-	-	-

The total Consumer debtors outstanding as 30th November 2022 is **R 206 166 million**

- Debt book indicates 14% increase from to 1st July 2022 to 30 November 2022, the debt book is very high.
- Debtors collection rate at November 2022 is 62%
- We are however maintaining and ensuring the collection of the current debt but our biggest challenge is the historic debt. We have since advertised to employ Debt collectors to use Debt Pack enterprise system, to follow up on outstanding debtors on daily basis. We will soon be conducting interviews, employ and train debtors' collectors.
- There is a challenge of high level of debt that calls for reassessments of the debtors, impairments.
- It is quite a challenge to collect satisfactory revenue from Sundumbili since we do not have any leverage to restrict in order to encourage regular payments from consumers thereon. I.e. Eskom is licensed to supply electricity.
- The high debt is mainly due to non-payment by Household in Sundumbili.
- Interventions have been made which are expected that they will change the current status, as the municipality is placing every effort in ensuring that we collect and recover the outstanding debt.
- We are currently undergoing the process of categorizing our book per various customers so that we know which ones to chase once our debt management system is up and running.

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- We have also initiated a meter audit exercise, through Conlog, in order to ensure that we receive all the funds due for electricity supplied without any household tampering with our meter and steal electricity, the program is currently o
- Debt collection measures have been improved after the policy review by issuing summons with the intention to attach movable property. This initiative is however a slow process because of sheriff’s involvement. They cannot cope with the number of summons to be served, upon attachment of movable properties for sale in execution, the sheriff returns with “nulla bona” which defeats the entire process. Property owners are not regular domiciles of properties indebted to council and have since left with no possible trace, legal proceedings cannot be extended further since courts are reluctant in granting intended judgement (section 66 declaring properties especially executable) as the said properties are primary residents to the latte’s relatives or dependents.

Figure 9

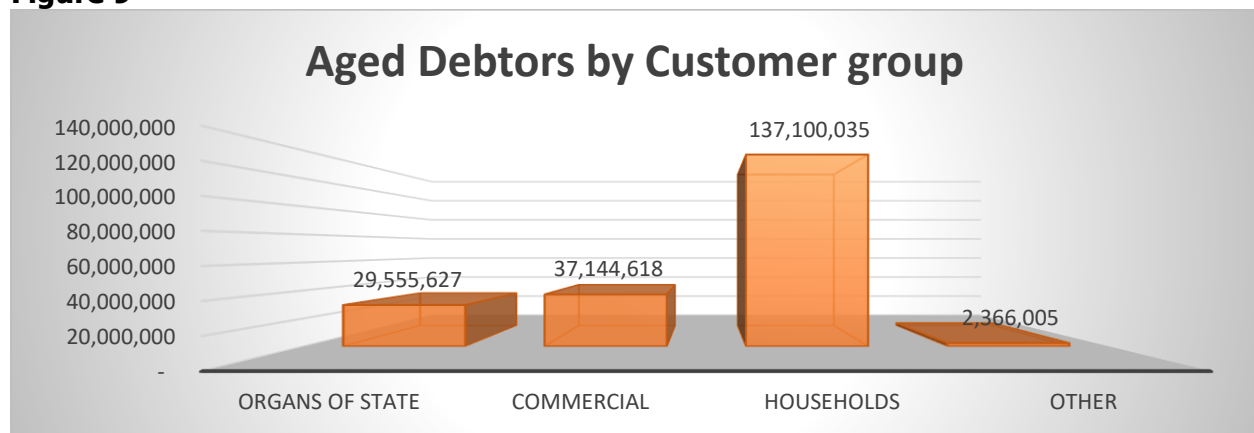
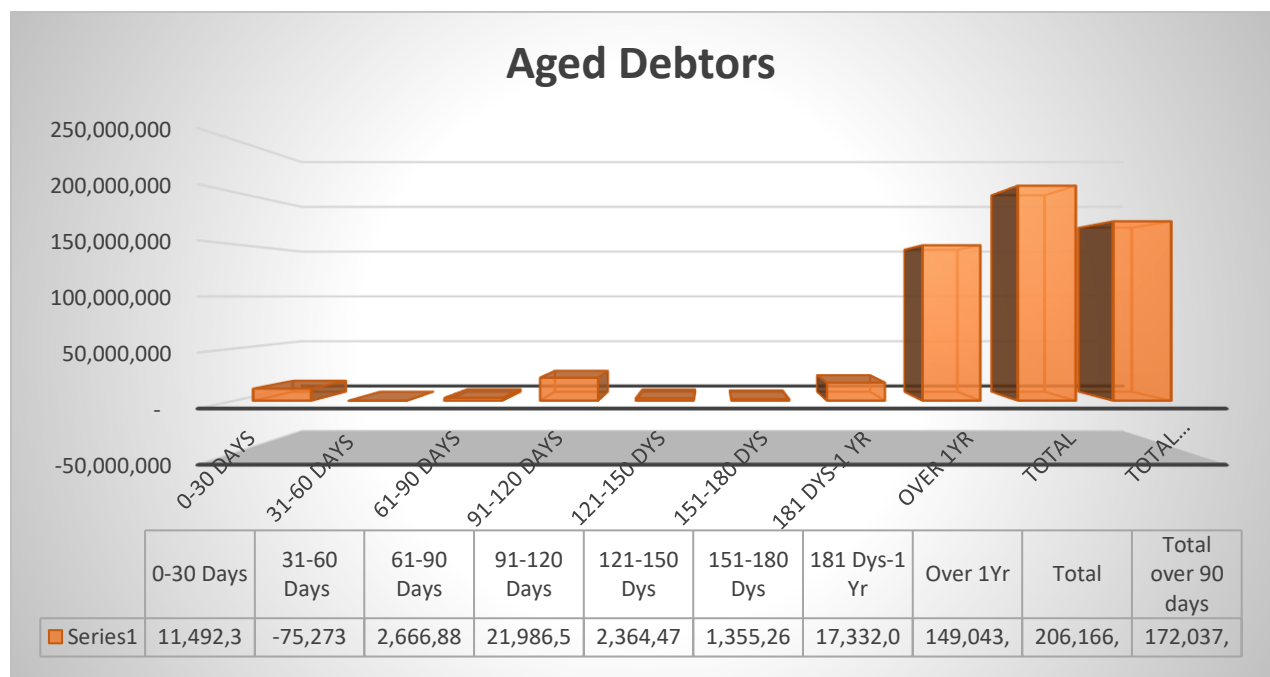


Figure 10



KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

4. CREDITOR'S AGE ANALYSIS

Table SC4 Monthly Budget Statement_ Creditors Age Analysis

KZN291 Mandeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
Description	NT Code	Budget Year 2022/23									Prior year totals
		0 - 30	31 - 60	61 - 90	91 - 120	121 - 150	151 - 180	181 Days -	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 de	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 467	-	-	65	-	-	-	-	1 532	1 532
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	671	25	137	-	-	-	-	2	835	835
Total By Customer Type	1000	2 138	25	137	65	-	-	-	2	2 366	2 366

- Creditors as at 30 November 2022 amounts to **R2.4million**
- 95% of the creditors are on current as per our age analysis, we ensure that creditors are paid within 30 days as stipulated by the MFMA

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

5. MONTHLY BUDGET STATEMENT - FINANCIAL POSITION

Table C6 displays the financial position of the municipality as at 30th November 2022

KZN291 Mandeni - Table C6 Monthly Budget Statement - Financial Position -						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		33 247	9 236	–	36 250	9 236
Call investment deposits		174 920	65 000	–	194 920	65 000
Consumer debtors		57 455	28 024	–	85 054	28 024
Other debtors		(20 347)	–	–	3 301	–
Current portion of long-term rec		–	–	–	–	–
Inventory		807	673	–	826	673
Total current assets		246 082	102 933	–	320 351	102 933
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		88 164	84 587	–	88 164	84 587
Investments in Associate		–	–	–	–	–
Property, plant and equipment		484 788	540 035	–	494 933	540 035
Biological		–	–	–	–	–
Intangible		477	568	–	445	568
Other non-current assets		–	–	–	–	–
Total non current assets		573 428	625 190	–	583 542	625 190
TOTAL ASSETS		819 511	728 123	–	903 893	728 123
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		5 760	326	–	5 089	326
Consumer deposits		277	199	–	263	199
Trade and other payables		41 039	36 476	–	47 711	36 476
Provisions		2 280	–	–	2 280	–
Total current liabilities		49 357	37 001	–	55 343	37 001
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		18 003	27 394	–	18 003	27 394
Total non current liabilities		18 003	27 394	–	18 003	27 394
TOTAL LIABILITIES		67 359	64 395	–	73 345	64 395
NET ASSETS	2	752 151	663 728	–	830 547	663 728
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		230 173	661 592	–	627 875	656 263
Reserves		202 672	2 136	–	202 672	2 136
TOTAL COMMUNITY WE	2	432 845	663 728	–	830 547	658 399

FINANCIAL RATIOS AND NORMS

Current ratio: The municipality’s current assets are 6 (six) times that of current liabilities.
5.79:0.17

The ratio measures the short-term liquidity, that is, the extent to which the current liabilities can be paid from current assets. The higher the ratio, the healthier is the situation. The ratio of 5.67:0.10 is favorable as it is above the norm of 2:1 normally set for municipalities. This indicates that there is sufficient cash to meet creditor obligations.

Liquidity ratio: The cash and cash equivalents are 6 time of the current liabilities.

Creditors’ system efficiency: 99 percent of the creditors outstanding are less than 30 days.

Creditor’s payment: it takes the municipality 14 days to pay its creditors

Outstanding debtors: billing far exceeds the collection on outstanding debt at the rate of 62 percent.

Collection days 1 055days it takes the municipality to collect outstanding debt.

Cost coverage: on average the municipality has sustained its existence for the period 8month without any grant funding.

Debtors collection rate: as at November 2022 is 62 %

	7 Month
Cash and cash equivalents	1 643 208
Unspent Conditional Grants	20 160 036
Overdraft	
Short Term Investments	228 795 394
Total Annual Operational Expenditure	361 724 703

	5.79
Current Assets	320 350 964
Current Liabilities	55 342 692

	44%
Employee/personnel related cost	48 489 374
Councillors Remuneration	5 674 368
Total Operating Expenditure	122 033 314
Taxation Expense	-

**KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER
2022**

	1%
Total Repairs and Maintenance Expenditure	5 509 389
PPE at carrying value	494 933 416
Investment Property at Carrying value	88 163 500

	15%
Employee/personnel related cost	48 489 374
Councillors Remuneration	5 674 368
Total Operating Expenditure	361 724 703
Taxation Expense	-

	6%
Contracted Services	20 537 876
Total Operating Expenditure	361 724 703
Taxation Expense	-

	14 days
Trade Creditors	2 366 156
Contracted Services	20 537 876
Repairs and Maintenance	5 509 389
General expenses	17 302 728
Bulk Purchases	18 058 006

	62%
Gross Debtors closing balance	205 718 846
Gross Debtors opening balance	181 350 281
Bad debts written Off	-
Billed Revenue	63 463 064

	1 055 days
Gross debtors	205 718 846
Bad debts Provision	22 205 008
Billed Revenue	63 463 064

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER
2022

	0%
Consumer Debtors Bad debts written off	-
Consumer Debtors Current bad debt Provision	22 205 008

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

6. MONTHLY BUDGET STATEMENT -CASH FLOW

Table C7 below display the Cash Flow Statement for the period ending 30th November 2022

KZN291 Mandeni - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2021/22	Budget Year 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		(40 687)	24 440	–	2 087	46 421	10 183	36 238	356%	–
Service charges		(42 293)	44 540	–	3 911	37 631	18 558	19 073	103%	–
Other revenue		3 195	34 355	–	1 148	2 224	14 314	(12 090)	-84%	–
Transfers and Subsidies - Operational		6 456	246 207	–	2 000	91 390	102 586	(11 196)	-11%	–
Transfers and Subsidies - Capital		(118 865)	38 462	–	–	26 000	16 026	9 974	62%	–
Interest		14 081	5 775	–	547	9 418	2 406	7 012	291%	–
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(639)	(316 822)	–	(12 583)	(110 888)	(132 009)	(21 121)	16%	–
Finance charges		–	(410)	–	–	–	(171)	(171)	100%	–
Transfers and Grants		(4 214)	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(182 965)	76 547	–	(2 890)	102 197	31 894	(70 302)	-220%	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	7 210	–	7 210	#DIV/0!	–
Payments										
Capital assets		–	(78 311)	–	(8 813)	(21 062)	–	21 062	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(78 311)	–	(8 813)	(13 852)	–	13 852	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	30	103	–	103	#DIV/0!	–
Payments										
Repayment of borrowing		–	(400)	–	–	(260)	(167)	94	-56%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(400)	–	30	(158)	(167)	(9)	5%	–
NET INCREASE/ (DECREASE) IN CASH HELD		(182 965)	(2 164)	–	(11 674)	88 187	31 728			–
Cash/cash equivalents at beginning:		–	–	–	–	142 982	–			142 982
Cash/cash equivalents at month/year end:		(182 965)	(2 164)	–	–	231 169	31 728			142 982

The net increase/decrease of cash and cash equivalent for the year is R88.2million. The cash and cash equivalent at the beginning is R143million, and with a balance of R231.2million as cash and cash equivalent at year end. Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

Revenue -Receipts


- Transfers and subsidies-Operational – YTD of R91.4 million, and R2million was received for the INEP Grant.
- Property rates-R2.087million, rates collected for the month, Billed rates of R34.5million which is 70% over collection when compared to budget.
- Service Charges- Electricity and Refuse of R3.9million as receipts for the month. The billed revenue as at 30th November 2022, shows 151%. Electricity usage is still high as Weather still demands.
- Other Revenue collected to date is 163% or R6.9million against budgeted pro-rata of R4.3million, which is due to collection of rentals of properties, licenses and permits and other sources of revenue. Photocopies and Faxes, Fines and Penalties, are the major contributor to this line item for November.
- Decrease and increase of non-current assets R7.2million as at November for VAT receivables
- Increase/ decrease in consumer deposits - R 103thousand.

Payments

- Suppliers and employees – payment of R110.9million was made.
- Finance charges – with YTD expenditure of R260thousand.
- Transfers and Grants – no longer allocated under this line vote, in future this line vote will remain with zero exp.
- Capital assets- payment of R8.8million for this month, with YTD capex expenditure of R21.1million.

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

6.1. BANK RECONCILIATION STATEMENT AS AT NOVEMBER 2022

		Mandeni Municipality	
BANK RECONCILIATION STATEMENT FOR OCTOBER 2022			
Main Account :52940480587			
Opening FNB Bank Balance as on 1 OCTOBER 2022	5 004 557.14		5 004 557.14
PLUS: Deposits Banked	11 058 700.48		
PLUS: Interest received	9 031.57		
PLUS: Transfers In	15 001 548.56		
PLUS:Interest received From Call 1	130 668.40		
PLUS:Unpaid	5 240.00		
PLUS: MATURED INVESTMENTS	-		
PLUS: SARS REFUND	2 059 482.47		
PLUS: GRANTS RECEIVED	1 000 000.00		
Total Deposits	29 264 671.48		29 264 671.48
Less: Total payments	- 31 338 901.01		- 31 338 901.01
LESS: EFT Payments	- 30 827 765.17		
Plus :SEPT 2022 outstanding (reconciled)	-		
LESS: Bank Charges	- 20 648.47		
LESS: Cheques Paid Out	-		
LESS: Transfers Out	-		
LESS: NEW INVESTMENTS	-		
LESS: Debit Orders	- 490 487.37		
Closing FNB Bank Balance as on 31 OCTOBER2022			2 930 327.61
Cashbook Reconciliation for 31 OCTOBER2022			
Cashbook Balance as on 1 OCTOBER 2022-D0001/IA09567/F0001/X049/R0099/001/FIN	992 988 037.55		
Less:Cashbook Balance as on 1 OCTOBER 2022-D0001/IA09850/F0001/X049/R0099/001/FIN	- 987 037 802.27		
PLUS: Deposits Banked for OCTOBER2022	29 124 971.51		
LESS: EFT Payments for OCTOBER2022	- 30 612 521.67		
Less: Bank Charges to date	- 1 031 229.34		
Less: Payments not yet paid during OCTOBER2022	- 36 285.13		
PLUS: Interest received to date	136 306.66		
PLUS:Interest received From Call 1-OCTOBER2022	130 668.40		
LESS: Debit Orders for OCTOBER2022	- 490 487.37		
Closing Cashbook Balance as on 31 OCTOBER2022	3 171 658.34		3 171 658.34
Reconciling Items	Amount		
Add: Reconciling items Current month OCTOBER2022 (Unreconciled SEPTEMBER 2022)	-		-241 293.50
Plus: Deposits on Cashbook but not on Bank statement (unreconciled OCTOBER 2022)	- 241 293.50		
Less: Deposits on Cashbook not on Bank Statement	-		
Corrections to be made	-		
ADJUSTED MONTH END CASHBOOK BALANCE			2 930 364.84
MONTH END BALANCE PER BANK STATEMENT			2 930 330.99
DIFFERENCE			33.85

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

6.2. MONTHLY BUDGET STATEMENT- INVESTMENT PORTFOLIO

The following information presents the short-term investments balances broken down per investment type as at 30th November 2022

KZN291 Mandeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November										
Investments by maturity	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID		Yrs/Months								
R thousands										
Municipality										
Call account 1-GRANTS		12M	CALL ACCOUNT	0.0245		21 884	72	(14 072)	-	7 884
Call account 2 -HOUSING		12M	CALL ACCOUNT	0.0245		1 905	8	-	-	1 914
Call account 3-MIG		12M	CALL ACCOUNT	0.0245		13 709	46	(5 393)	-	8 362
Call account 5-TMT		12M	CALL ACCOUNT	0.0245		301	1	(0)	6	308
Call account 6-INEP		12M	CALL ACCOUNT	0.0245		4 976	23	(541)	2 000	6 457
Call account 7-AR		12M	CALL ACCOUNT	0.0245		3 122	13	(570)	-	2 565
Call account 8- Title Deed		12M	CALL ACCOUNT	0.0245		6 278	28	-	-	6 306
NEDBANK		12M	INVESTMENTS	0.0705	03 April 2023	50 000	-	-	-	50 000
NEDBANK		12M	INVESTMENTS	0.05975	21/12/2022	30 000	-	-	-	30 000
NEDBANK		12M	INVESTMENTS	0.088	28/12/2023	50 000	-	-	-	50 000
NEDBANK		12M	INVESTMENTS	0.0855	27/07/2023	65 000	-	-	-	65 000
										-
										-
Municipality sub-total						247 175	191	(20 577)	2 006	228 795

The cash flow situation is still a critical aspect for the Municipality and is being constantly monitored. However, the liquidity ratios have almost reached the acceptable standard norms but still need to be monitored on a continuous basis.

Closing balance for call investment deposits as of 30th November 2022 is R228.8 million with an interest generated of R191 thousand.

The municipality has re-invested additional money market investment accounts with Nedbank and invested an amount of R195 million from its cash backed reserves of previous years. The municipality took a decision to increase its revenue source by re-investing its cash back reserves from institutions which offered better interest rates. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

7. 1 MONTHLY BUDGET STATEMENT- TRANSFERS & GRANT RECEIPTS

KZN291 Mandeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
RECEIPTS:	1,2								%	
Operating Transfers and Grants										
National Government:		-	226 202	-	3 068	93 390	94 251	2 673	2.8%	226 202
EPWP Incentive	-	-	2 372	-	1 068	1 661	988	673	68.1%	2 372
Finance Management	-	-	1 850	-	-	1 850	771			1 850
Integrated National Electrification	-	-	7 200	-	2 000	4 880	3 000			7 200
Local Government Equitable Sha	-	-	212 818	-	-	82 999	88 674			212 818
Municipal Infrastructure Grant	-	-	1 962	-	-	-	818			1 962
	3									
Other transfers and grants [insert description]					-	2 000		2 000	#DIV/0!	
Provincial Government:		(2 097)	15 962	-	-	-	6 651	(6 651)	-100.0%	15 962
KwaZulu-Natal_Capacity Building	-	(2 097)	15 962	-	-	-	6 651	(6 651)	-100.0%	15 962
	-									
	-									
Total Operating Transfers and G	5	(2 097)	242 164	-	3 068	93 390	100 902	(3 978)	-3.9%	242 164
Capital Transfers and Grants										
National Government:		43 885	38 082	-	-	24 000	15 867	-		38 082
Municipal Infrastructure Grant (M	-	-	38 082	-	-	24 000	15 867			38 082
Integrated City Development Gran	-	745	-	-	-	-	-			-
Rural Transport Services and Infr	-	(24 800)	-	-	-	-	-			-
Water Services Infrastructure Gra	-	67 940	-	-	-	-	-			-
	-									
Other capital transfers [insert description]										
Provincial Government:		-	4 423	-	-	-	1 843	(1 843)	-100.0%	4 423
[insert description]										
KwaZulu-Natal_Capacity Building	-	-	4 423	-	-	-	1 843			4 423
Total Capital Transfers and Gran	5	43 885	42 505	-	-	24 000	17 710	(1 843)	-10.4%	42 505
TOTAL RECEIPTS OF TRANSFER	5	41 788	284 669	-	3 068	117 390	118 612	(5 821)	-4.9%	284 669

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

7.2 MONTHLY BUDGET STATEMENT- TRANSFERS & GRANT EXPENDITURE

KZN291 Mandeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	6 184	–	982	6 795	2 577	4 219	163.7%	6 184
EPWP Incentive	–	–	2 372	–	315	1 528	988	540	54.6%	2 372
Finance Management	–	–	1 850	–	57	826	771	55	7.2%	1 850
Integrated National	–	–	–	–	68	1 558	–	1 558	#DIV/0!	–
Local Government	–	–	1 962	–	397	2 075	818	1 257	153.7%	1 962
Municipal Infrastructure Grant										
Other transfers and grants [insert description]					146	809		809	#DIV/0!	
Provincial Government:		(0)	5 423	–	251	1 343	2 260	(917)	-40.6%	5 423
0										
KwaZulu-Natal	–	(0)	5 423	–	251	1 343	2 260	(917)	-40.6%	5 423
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts										
0										
0										
District Municipality:		–	–	–	–	–	–	–	–	–
District Municipality:										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure		(0)	11 607	–	1 233	8 138	4 836	3 302	68.3%	11 607
Capital expenditure of Transfers and Grants										
National Government:		(1 717)	38 082	–	3 298	14 787	15 867	(1 080)	-6.8%	38 082
Municipal Infrastructure	–	(1 717)	38 082	–	3 298	14 787	15 867	(1 080)	-6.8%	38 082
–										
–										
0										
0										
Other capital transfers [insert description]										
Provincial Government:		(6 207)	1 130	–	–	16	471	(455)	-96.5%	1 130
KwaZulu-Natal	–	(6 207)	1 130	–	–	16	471	(455)	-96.5%	1 130
0										
District Municipality:		–	–	–	–	–	–	–	–	–
0										
Other grant providers:		(12 796)	–	–	–	–	–	–	–	–
National Department	–	(12 796)	–	–	–	–	–	–	–	–
0										
Total capital expenditure of		(20 720)	39 212	–	3 298	14 803	16 338	(1 535)	-9.4%	39 212
TOTAL EXPENDITURE OF		(20 720)	50 819	–	4 532	22 941	21 175	1 767	8.3%	50 819

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

8. MONTHLY BUDGET STATEMENT - Employee costs and councilors benefits (Section 66 MFMA)

KZN291 Mandeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 306	11 854	–	1 020	4 784	4 939	(155)	-3%	11 854
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		719	876	–	46	219	365	(146)	-40%	876
Cellphone Allowance		1 432	1 512	–	119	595	630	(35)	-6%	1 512
Housing Allowances		340	439	–	15	76	183	(107)	-59%	439
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		13 798	14 682	–	1 201	5 674	6 117	(443)	-7%	14 682
% increase	4		6.4%							6.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 197	5 513	–	312	1 590	2 297	(707)	-31%	5 513
Pension and UIF Contributions		0	11	–	–	0	5	(4)	-96%	11
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 048	476	–	–	–	198	(198)	-100%	476
Motor Vehicle Allowance		737	737	–	45	228	307	(79)	-26%	737
Cellphone Allowance		186	186	–	13	64	78	(13)	-17%	186
Housing Allowances		264	269	–	22	101	112	(11)	-10%	269
Other benefits and allowances		1	1	–	0	0	1	(0)	-31%	1
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	345	30	–	–	–	13	(13)	-100%	30
Sub Total - Senior Managers of Municipality		7 778	7 223	–	392	1 984	3 010	(1 026)	-34%	7 223
% increase	4		-7.1%							-7.1%
Other Municipal Staff										
Basic Salaries and Wages		71 436	79 546	–	5 916	31 771	33 144	(1 373)	-4%	79 546
Pension and UIF Contributions		11 179	12 197	–	949	5 415	5 082	333	7%	12 197
Medical Aid Contributions		5 273	5 500	–	432	2 159	2 292	(132)	-6%	5 500
Overtime		1 826	1 140	–	228	1 007	475	532	112%	1 140
Performance Bonus		4 104	5 556	–	443	2 207	2 315	(108)	-5%	5 556
Motor Vehicle Allowance		4 063	4 746	–	353	1 768	1 977	(209)	-11%	4 746
Cellphone Allowance		452	531	–	40	198	221	(23)	-11%	531
Housing Allowances		289	299	–	25	128	125	4	3%	299
Other benefits and allowances		1 041	1 089	–	68	328	454	(126)	-28%	1 089
Payments in lieu of leave		585	1 719	–	581	1 251	716	535	75%	1 719
Long service awards		832	1 246	–	104	273	519	(247)	-47%	1 246
Post-retirement benefit obligations	2	(1 143)	4 035	–	–	–	1 681	(1 681)	-100%	4 035
Sub Total - Other Municipal Staff		99 934	117 605	–	9 140	46 506	49 002	(2 496)	-5%	117 605
% increase	4		17.7%							17.7%
Total Parent Municipality		121 510	139 510	–	10 733	54 164	58 129	(3 965)	-7%	139 510
			14.8%							14.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		121 510	139 510	–	10 733	54 164	58 129	(3 965)	-7%	139 510
% increase	4		14.8%							14.8%
TOTAL MANAGERS AND STAFF		107 713	124 828	–	9 532	48 489	52 012	(3 522)	-7%	124 828

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

9. External Loan

NONE

10. Performance Indicators

KZN291 Mandeni - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.4%	0.0%	0.2%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.8%	5.5%	0.0%	6.4%	5.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	498.6%	278.2%	0.0%	578.8%	278.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		421.8%	200.6%	0.0%	417.7%	200.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.9%	8.5%	0.0%	54.7%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	38.0%	0.0%	30.0%	38.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.3%	10.4%	0.0%	0.2%	4.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

The above ratios indicate that the municipality is financially stable and adequately funded to continue with its operations. The year-to-date ratio of employee costs as compared to the total revenue – capital revenue for the year to date is 30.0%.

**KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER
2022**


<u>Calculations</u>				
Borrowing				
Total Assets	819 511	728 123	903 893	728 123
Employee related costs	107 713	124 828	48 489	124 828
Repairs & Maintenance				
Interest (finance charges)	58	410	260	410
Principal paid		400	260	400
Depreciation	35 256	33 747		14 682
Operating expenditure	306 106	361 725	122 033	361 725
Total Capital Expenditure	30 411	78 311	21 062	78 311
Borrowed funding for capital				
Debt	46 799	36 802	52 800	36 802
Equity	432 845	663 728	830 547	658 399
Reserves	202 672	2 136	202 672	2 136
Borrowing				
Current assets	246 082	102 933	320 351	102 933
Current liabilities	49 357	37 001	55 343	37 001
Monetary assets	208 167	74 236	231 169	74 236
Total Revenue (excluding capital transfers and contributions)	341 567	328 592	161 594	328 592
Transfers and subsidies	220 162	224 045	87 428	224 045
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 099	38 462	14 993	38 462
Debt service payments	14 081	5 375	(260)	(810)
Outstanding debtors (receivables)	37 108	28 024	88 355	28 024
Annual services revenue	56 776	44 328	27 950	
Cash + investments		Including LT investments		
	208 167	74 236	231 169	74 236
Fixed operational expend. (monthly)				
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collections				

KZN 291 Mandeni Municipality Monthly budget statement ended 30th NOVEMBER 2022

11. MONTHLY BUDGET STATEMENT – MATERIAL VARIANCE

KZN291 Mandeni - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	70%	Annual billing for Government properties and Industrials, is included in this bill.	
	Service charges - electricity revenue	55%	Nersa Tariff increases shows effect	
	Service charges - water revenue			
	Service charges - sanitation revenue			
	Service charges - refuse revenue	35%	There is an ongoing reconciliation for the Residential properties, where some of the properties are newly identified where the refuse will be correctly bill for Business , a	
	Rental of facilities and equipment	33%	a variance of 33% over-performance to this line vote, we are living a normal life, as Rental facility are used.	
	Interest earned - external investments	231%	The interest is collected on the Maturing of the Investment this is depending on How much is invested, as the Municipality has a total of R195million Invested at	
	Interest earned - outstanding debtors	0%	the variance is immaterial	
	Dividends received			
	Fines, penalties and forfeits	-60%	Ps Fines are tickets issued for Speed fines or illegal drivers for the wrong	
	Licences and permits	-14%	Licenses are issued on the Individual Customers walked in , the municipality does not issue Licenses yet, but we are in the process of doing a full function of the	
	Agency services			
	Transfers and subsidies	-6%	this variance is immaterial	
	Other revenue	495%	a Adjustment on the vote is due in January ,2022	
	Gains			
2	Expenditure By Type			
	Employee related costs	-7%	the variance is immaterial	
	Remuneration of councillors	-7%	the variance is immaterial	
	Debt impairment	-100%	expenditure to the line items will only be expected in the January when assessment is due.	
	Depreciation & asset impairment	-23%	the variance is immaterial	
	Finance charges	52%	Expenditure to this line will be expected again in the Assessment period, January 2023. as we rely on the Invoicing from the supplier.	
	Bulk purchases - electricity	28%	New Tariff charges and an increase in the FBE Register.	
	Inventory consumed	-51%	these are used as the need arises, there are no major repairs done in this Term.	
	Contracted services	-23%	variance is to the fact that since we have approached new financial year bulk of planned projects have not been implemented as their pro	
	Transfers and subsidies			
	Other expenditure	-5%	the variance is immaterial	
	Losses	#DIV/0!		
3	Capital Expenditure			
	National Government	2%	Tagerted budget vote is reached.	
	Provincial Government	-89%	Library Capital Projects budgeted in this vote, processes of Procuring of the items, are challenged.	
	Internally generated funds	-63%	there is still a slow process in the use of this expenditure	
4	Financial Position			
	Accumulated Surplus/(Deficit)	627 875		
	Reserves	202 672		
	TOTAL COMMUNITY WEALTH/EQUITY	830 547		
5	Cash Flow			
	NET INCREASE/ (DECREASE) IN CASH	88 187	total Increase for the Month/as at November 2022	
	Cash/cash equivalents at beginning:	142 982	AFS opening total	
	Cash/cash equivalents at month/year end:	231 169	Total receipts/Payments as at November 2022 (R220.397Receptrs for as at November 2022)	

12. DEVIATION REGISTER AS AT NOVEMBER 2022 AND QUOTATIONS

 MANDENI MUNICIPALITY DEVIATION REGISTER PERIOD ENDING OCTOBER 2022											
No	Date identified	Date reported to Mayor	Reasons for Deviation	Payment Status	Payment no./EFT no/ Cheque No.	Supplier	Responsible Department	Amount	Amount approved	Amount still under investigation (Closing)	Resolution No.
1	22/07/2022	24-Aug-22	Sole provider -Taxis to transport people to Mayor's intereactive sessions . Mandeni and Sundumbili Taxi Association agreed to used Maphingwana Trading to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0017878	Maphingwana Trading CC	MM	R 26 000.00			
2	24/08/2022	28-Sep-22	for a family ; following a visit from the Human Rights Commission . The municipality has to conduct remedial work on identified property to bring it to a habitable solitate within very limited and restrictive deadline . The SCM processes of advertising for 7 days cannot be followed due to the urgency of matter. SCM Reg 36(a)(i)	PAID	EP0018233	Asah and Emih Trading and Projects	EDP	R 49 100.00			
3	03/10/2022	22-Nov-22	Sole provider -Taxis to transport players to ECD Games . Mandeni and Sundumbili Taxi Association has now change the company , it has agreed to used Gasolo and Masina Pty Ltd insteasted of Maphingwana Trading to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018205	Gasolo and Masina Pty Ltd	MM	R 18 000.00			
4	03/10/2022	22-Nov-22	Sole provider -Taxis to transport maidens to Enyokeni , Nongoma for annual Reed Dance . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018205	Gasolo and Masina Pty Ltd	MM	R 112 500.00			
5	14/10/2022	22-Nov-22	Sole provider -Taxis to transport PWD athletes for local selections at KwaNgcededomhlophe Stadium . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018281	Gasolo and Masina Pty Ltd	MM	R 15 750.00			
6	14/10/2022	22-Nov-22	Sole provider -Taxis to transport widows and single female parents attending women's day . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018281	Gasolo and Masina Pty Ltd	MM	R 6 000.00			
7	28/10/2022	22-Nov-22	Sole provider -Taxis to transport learners from different wards for Arbor Day at Sbusisiwe Hall . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018313	Gasolo and Masina Pty Ltd	COMM	R 45 000.00			
8	28/10/2022	22-Nov-22	Sole provider -Taxis to transport players for Ilembe Boxing Tournament at Maphumulo. Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018313	Gasolo and Masina Pty Ltd	MM	R 5 000.00			
9	31/10/2022	22-Nov-22	Sole provider -Taxis to transport Soccer players to Newcastle for SAB Nedbank Playoffs . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP0018335	Gasolo and Masina Pty Ltd	MM	R 24 000.00			
10	01/12/2022	24-Feb-22	Sole provider -Taxis to transport public for different IDP Meetings . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP018514	Gasolo and Masina Pty Ltd	MM	R 155 000.00			
	02/12/2022	24-Feb-22	Sole provider -Taxis to transport Soccer players from defferent wards to KwaNgcedomhlophe Sportfield for District PVDs Selection Games . Mandeni and Sundumbili Taxi Association agreed to used Gasolo and Masina Pty Ltd to procure transportation services . SCM Reg 36(1)(a)(i)	PAID	EP018518	Gasolo and Masina Pty Ltd	MM	R 10 000.00			
TOTAL								R 466 350.00			

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MANDENI LOCAL MUNICIPALITY												
QUOTATION REGISTER FOR GOODS AND SERVICES ABOVE R30 000.00 - R200 000.00 FOR 2022/2023												
Nov-22												
Quotation No	Quotation Number	Advert Closing Date	Bidder's Name	Description of goods/services	Date approved by CFO	Order Number	Quote amount	Youth	Women	Disabilities	EME or QSE	Locality
1	113/21/22	05/07/2022	TMK Consulting Pty Ltd	AFS Training for Finance Staff	11/07/2022	PO09042	188 495.00	100%	0%	0%	100%	N
2	02/22/23	02/08/2022	Busangokwakhe	Supply and Deliver Cold Mix Asphalt Bags	18/08/2022	PO09255	127 500.00	0%	0%	0%	100%	Y
3	04/22/23	02/08/2022	Takur Trading	Supply and Deliver Reheatable Asphalt	16/08/2022	PO09228	189 750.00	0%	0%	0%	100%	N
4	05/22/23	02/08/2022	Alishoninkanyiso Tech	Supply and Deliver Building Material	18/08/2022	PO09253	11 250.00	100%	0%	0%	100%	N
5	06/22/23	02/08/2022	KZN Lazer Alignment and Vibration	Supply and Deliver Electrical Material	18/08/2022	PO09254	18 963.45	0%	0%	0%	100%	Y
6	07/22/23	02/08/2022	Humble Frank Multiservice	Hiring of 10 Cubic Meter Tipper Trucks for 15 Days	16/08/2022	PO09223	150 000.00	100%	0%	0%	100%	Y
7	08/22/23	02/08/2022	Kayosi Trading	Supply and Delivery of Heavy Duty Concrete Manhole Cover	16/08/2022	PO09222	80 500.00	0%	0%	0%	100%	N
8	09/22/23	02/08/2022	Kayosi Trading	Supply and Deliver Storm Water Contrete Pipes	25/08/2022	PO09288	133 687.50	0%	100%	0%	100%	N
9	10/22/23	02/08/2022	Azophumelela Projects	Proposal for Facilitating The Take Me To Varsity Drive	16/08/2022	PO09230	74 500.00	100%	100%	0%	100%	Y
10	11/22/23	02/08/2022	Umsebenzi Group	Supply & Deliver Stones and Crusher	25/08/2022	PO09289	38 400.00	100%	0%	0%	100%	N
11	03/22/23	04/08/2022	Enterprises Univesity of Pretoria	GRAP/IPSAS Financial Reporting Training	09/09/2022	PO09380	67 000.00	0%	50%	0%	0%	N
12	13/22/23	15/08/2022	R Parthab Investments	Supply and Deliver Tracksuits ,T/Shirts and Jackets	12/09/2022	PO09435	96 887.50	0%	0%	0%	100%	N
13	12/22/23	18/08/2022	Maluthuli Consulting	Supply and Deliver of Hardware Equipment	30/08/2022	PO09334	86 000.00	0%	100%	0%	100%	Y
14	14/22/23	18/08/2022	Aviwe Lawrence Tyatyantsi JR	Supply and Deliver Chicks and Feeds	13/09/2022	PO09441	69 000.00	100%	0%	0%	100%	Y
15	15/22/23	18/08/2022	Fana Manufacturing	Supply and Deliver Tracksuits ,T/Shirts and Jackets	12/09/2022	PO09431	56 304.00	0%	0%	0%	100%	N
16	16/22/23	18/08/2022	Humble Frank Multiservice	Hiring of 10 Cubic Meter Tipper Trucks for 15 Days	30/08/2022	PO09333	150 000.00	100%	0%	0%	100%	Y
17	17/22/23	18/08/2022	Dams Maintenance and Supplies	Supply and Deliver Brushcutters	16/09/2022	PO09474	91 977.00	0%	0%	0%	100%	N
18	18/22/23	18/08/2022	Magnacorp 173	Supply and Deliver Industrial Pushmower	12/09/2022	PO09430	50 000.00	0%	0%	0%	100%	N
19	19/22/23	18/08/2022	Dams Maintenance and Supplies	Supply and Deliver Gardening Equipment	16/09/2022	PO09507	39 824.00	0%	0%	0%	100%	N
20	20/22/23	18/08/2022	Lionsden Africa Business Solutions	Protection of Personal Information Act Workshop	31/08/2022	PO09353	28 750.00	100%	100%	0%	100%	N
21	21/22/23	25/08/2022	Humble Frank Multiservice	Installation of Road Signs, Road Marking and Re-painting	16/09/2022	PO09475	175 850.00	100%	0%	0%	100%	Y
22	22/22/23	25/08/2022	Ithonya Lenkosazane	Renovation of Isthebe Sportfields	26/09/2022	PO09506	169 506.00	100%	0%	0%	100%	Y
23	23/22/23	25/08/2022	Mgadi 2 Trading	Renovation of KwaNcedomhlophe and Chappies Sportfield	18/08/2022	PO09505	94 790.00	100%	100%	0%	100%	Y
24	24/22/23	25/08/2022	Evaluation	Supply and Install Guardrails								
25	25/22/23	25/08/2022	Dams Maintenance and Supplies	Supply and Deliver IRB Rescue Boat	16/09/2022	PO09476	171 120.00	0%	0%	0%	100%	N
26	26/22/23	26/08/2022	Cancelled -One supplier responded & decline after award	Re-certificates for Operators								
27	27/22/23	01/09/2022	Onhold - All Bidders quoted above budget									
28	28/22/23	20/09/2022	Supply and Deliver Electrical Cable	Smart Switch	12/10/2022	PO09613	92 839.00	0%	0%	0%	100%	N
29	29/22/23	01/09/2022	Supply and Deliver Toners	CHM Vuwani KZN Computerr Solutions	01/11/2022	PO09728	87 814.00	0%	0%	0%	100%	N
30	30/22/23	01/09/2022	Ward Committee Training	Coceka Consulting	12/10/2022	PO09614	160 000.00	100%	100%	0%	100%	Y
31	31/22/23	06/09/2022	Eka MaXulu Enterprise	Hiring of Excavator for 25 days	05/10/2022	PO09583	180 012.50	100%	0%	0%	100%	Y
32	32/22/23	06/09/2022	Busangokwakhe	Supply and Deliver Sewing and Bking Equipment	29/09/2022	PO09512	72 300.00	100%	0%	0%	100%	Y
33	33/22/23	13/09/2022	Eka MaXulu Enterprise	Supply and Deliver of Steel Container with Shelves	26 09 2022	PO09513	79 000.00	100%	0%	0%	100%	Y
35	35/22/23	06/10/2022	Kwa Dukuza IT	Renewal of ESET Licences for period of 12 months	12/10/2022	PO09612	108 790.00	100%	0%	0%	100%	Y
36	36/22/23	13/09/2022	Cancelled - All bidders were non-responsive	Facilitator for Authors Workshop								
37	37/22/23	13/09/2022	Nqobizizwe Projects and Construction	Supply and Deliver Sound Equipment	11/10/2022	PO09605	76 419.52	100%	0%	0%	100%	Y
38	38/22/23	13/09/2022	Unlimited ABC Trading and Projects	Supply and Deliver of Laptops	05/10/2022	PO09589	178 000.00	100%	0%	0%	100%	Y
39	39/22/23	13/09/2022	Okumpire Pty Ltd	Renewal of EMCO Licences for period of 12 months	26/09/2022	PO09514	163 425.00	100%	100%	0%	100%	Y

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MANDENI LOCAL MUNICIPALITY												
QUOTATION REGISTER FOR GOODS AND SERVICES ABOVE R30 000.00 - R200 000.00 FOR 2022/2023												
Nov-22												
40	40/22/23	12/10/2022	Uthanda	Supply and Deliver Office Furniture	12/10/2022	PO09617	58 976.60	0%	0%	0%	100%	Y
	41/22/23	13/09/2022	Tshireletso Multi-skills & Training Pty Ltd	First Aid Level 1 Training	11/10/2022	PO09616	40 008.50	100%	100%	0%	100%	Y
42	42/22/23	20/10/2022	Evaluation	Construction of Headhalls In Various Wards								
43	43/22/23	20/09/2022	Ithonya Lenkosazane	Construction of Speed Humps In Various Wards	10/11/2022	PO09779	100 000.00	100%	0%	0%	100%	Y
44	44/22/23	20/09/2022	Lamazwide Projects	Renovations at KwaChili Sportfield	10/11/2022	PO09780	103 998.00	100%	0%	0%	100%	Y
45	45/22/23	20/09/2022	Sinosizo Nkanyezi	Supply and Deliver Wheelee Bins	12/12/2022	PO09971	84 500.00	100%	0%	0%	100%	Y
46	46/22/23	20/09/2022	Umsebenzi Group	Supply and Deliver Rescue Board	07/12/2022	PO09961	172 000.00	0%	0%	0%	100%	N
47	47/22/23	20/09/2022	Cancelled - Request was duplicated	Supply and Deliver Industrial Pushmower								
48	48/22/23	20/09/2022	Alt Projects	Supply and Deliver Gardening Tools	12/12/2022	PO09970	40 500.00	100%	0%	0%	100%	Y
49	49/22/23	20/09/2022	Cancelled - Incorrect specification	Supply and Deliver Desktop All In One Model								
50	50/22/23	20/09/2022	Five Star Trading Enterprise - 11.5% commission	Provision of Auction Services	01/11/2022	app letter	-	0%	0%	0%	100%	N
51	51/22/23	20/09/2022	R Parthab Investments	Supply and Deliver Sport Attire	03/11/2022	PO09511	119 370.00	0%	0%	0%	100%	N
52	52/22/23	06/10/2022	Asah & Emih Trading & Projects Pty Ltd	Supply and Deliver G2 Material	03/11/2022	PO09738	21 500.00	100%	100%	0%	100%	Y
53	53/22/23	06/10/2022	Ezamakhuba	Supply and Deliver Storm Water Contrete Pipes	03/11/2022	PO09844	129 040.00	0%	100%	0%	100%	Y
54	54/22/23	06/10/2022	Smart Switch Pty Ltd	Supply and Deliver Electrical Material	01/11/2022	PO09720	101 469.68	0%	0%	0%	0%	N
55	55/22/23	18/10/2022	Bargain Uniforms	Supply and Deliver Sport Material for Various Sport Codes	08/12/2022	PO09963	96 663.25	0%	0%	0%	100%	N
56	56/22/23	18/10/2022	Fana Manufacturing	Supply and Deliver Tracksuits ,T/Shirts for PWD's Games	10/11/2022	PO09781	61 065.00	0%	0%	0%	100%	N
57	57/22/23	18/10/2022	Msebe Contracting and Trading cc	Supply and Repair Airconditioners	03/11/2022	PO09739	46 000.00	0%	0%	0%	100%	Y
58	58/22/23	03/11/2022	Mgadi 2 Trading	Supply and Deliver Cold Mix Asphalt Bags	29/11/2022	PO09884	123 000.00	100%	100%	0%	100%	Y
59	59/22/23	03/11/2022	Thembela Trading Pty Ltd	Supply and Deliver Hot Mix Asphalt Bags	05/12/2022	PO09928	129 750.00	100%	100%	0%	100%	Y
60	60/22/23	03/11/2022	AMK Project Pty Ltd	Supply and Deliver Tools for Plumbing	05/12/2022	PO09927	23 258.00	0%	0%	0%	100%	Y
61	61/22/23	18/11/2022	Cancelled - All bidders were above R200 000.00	Supply and Deliver Office Furniture								
62	62/22/23	03/11/2023	Fana Manufacturing	Supply and Deliver Caps , Golf Shirts and T-shirts	03/11/2022	app letter	168 659.00	0%	0%	0%	100%	N
63	63/22/23	03/11/2022	Regency Office Furniture	Supply and Deliver Office Furniture	15/12/2022	PO010010	129 572.80	0%	100%	0%	100%	N
64	66/22/23	18/11/2022	Unlimited ABC Trading and Projects	Supply and Deliver DLTC Stationery	20/12/2022							
65	67/22/23	18/11/2022	Idletshe	Construction of 12 Headwalls In Various Wards	13/12/2022	PO09982	57 000.00	0%	0%	0%	100%	Y
66	68/22/23	18/11/2022	Idletshe	Construction of 10 Speed Humps In Various Wards	13/12/2022	PO09983	113 000.00	0%	0%	0%	100%	Y
67	69/22/23	18/11/2022	Onhold - Insufficient budget available	Installation of Road Signs, Road Marking and Re-painting Centre li	2018/11/22							
68	70/22/23	18/11/2022	Senezzy Pty Ltd	Supply and Deliver Streetlight Switches	13/12/2022	PO09980	64 000.00	100%	100%	0%	100%	Y
69	71/22/23	18/11/2022	Ithonya Lenkosazane	Construction of 150m Contrete Channel	20/12/2022							
70	72/22/23	18/11/2022	Regency Office Furniture	Supply and Deliver Office Furniture for Director EDPHS	13/12/2022	PO09988	40 595.00	100%	100%	0%	100%	N
71	73/22/23	29/11/2022	Evaluation	Supply and Deliver Ice Making Machine								
	74/22/23	29/11/2022	Evaluation	Fire Arm Refresher Training for Law Enforcement								
	75/22/23	29/11/2022	Evaluation	Supply and Deliver Galvanised Gabion Box								
72	77/22/23	28/11/2022	Bonito Foods	Provision of Catering Services	08/12/2022	PO09913	53 310.00	100%	100%	0%	100%	Y
72	78/22/23	28/11/2022	Unlimited ABC Trading and Projects	Supply and Deliver Bucket Hats	07/12/2022	PO09914	29 535.00	100%	0%	0%	100%	y
73	79/22/23	06/11/2022	Evaluation	Supply and Deliver Digital Signage and Infographics Services								
	81/22/23	06/12/2022	Fana Manufacturing	Supply and Deliver Salga Officials Tracksuits	07/12/2022	app letter	197 823.00	0%	0%	0%	100%	Y
	82/22/23	06/12/2022	Bargain Uniforms	Supply and Deliver Salga Participants Tracksuits	07/12/2022	app letter	198 927.00	0%	0%	0%	100%	Y
72												
TOTAL							4 733 745.50					

QUALITY CERTIFICATE

Regulation 27 prescribes that the Municipal Manager must sign a quality certificate in the format prescribed below;

I, Sizwe G. Khuzwayo the Municipal Manager of Mandeni Municipality KZN291, hereby certify that: -

- **Monthly budget statements**

for the month of **November 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations under that Act.

Print Name **Mr. Sizwe.G. Khuzwayo**

Municipal manager of Mandeni Municipality (KZN 291)

Signature_____

Date **14 November 2022**