



**WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
MONTHLY REPORT**

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF DECEMBER 2022**

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PART 1 – IN-YEAR REPORT

1. Executive Summary

Section 71 of the Municipal Finance Management Act No 56 of 2003 requires that the Accounting officer of a municipality must, within 10 working days after the end of each month submit to the Mayor of the municipality and relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.

This is the fifth report of the 2022/23 financial year which should give readers an indication of how the municipality has implemented its budget during the first four months of operation in the indicated year. There is generally a period where activities begin to take shape as procurement processes are mostly either completed or at advanced stages. Even though the period coincides with the audit by the Auditor General after submission of the Annual Financial Statements by 31 August of each year, service delivery programmes also find attention better than the first two months of the financial year. The situation is expected to be better this year compared to the same period last year where the country was operating under some lockdown regulations that made it impossible to operate fully in the past two financial years. This will be the baseline for the next quarter and hopefully the contents of each report will help council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

The Budget and Treasury Office standing committee is composed of the honourable councillors indicated below with their respective responsibilities within the department as follows: -

- | | |
|------------------------|--|
| • Cllr N. Madikizela | Chairperson |
| • Cllr A. Diya | Committee Whip |
| • Cllr. N Cengimbo | Committee Member – Asset Management (Acting Chairperson) |
| • Cllr. X. Bhabhazelwa | Committee Member – Supply Chain Management |
| • Cllr S. Nomvalo | Committee Member - Reporting |
| • Cllr S. Jayiya | Committee Member - Budgeting |
| • Cllr L. Silangwe | Committee Member - Expenditure Management |
| • Cllr. P. Siramza | Committee Member - Revenue Management |

2. Administration

The municipality has been implementing mSCOA with its annual updates like all municipalities in the country as a business reform since its introduction from 1 July 2017. This was introduced to address

among other things ensuring standardisation of treatment of transactions and reporting across all municipalities, to encourage proper planning and put controls in terms of revenue and expenditure management. Introduction of new and improved versions of the mSCOA chart has proven to present problems that sometimes make it impossible to operate normally requiring some extra effort to be put into the operations of the municipality to fulfil its service delivery mandate.

3. Staff turnover

In the previous months' reports, we reported having had two resignations from critical positions within the department from the following positions:

- Accountant: Reporting – last day being 31 July 2022
- Manager: Assets and Stores Management – last day being 31 August 2022

Both these are very critical positions in the processes of preparation and submission of annual financial statements as well as the audit process and this could not have come at a worse time than this as we now approach a period in the audit where we expect a lot of activity and deliberations with the Auditor General as they near the end of their audit.

Requests to have these positions filled were submitted to Corporate Services and have since been advertised and closed. During the month a recruitment panel was appointed by the municipal manager after confirmation of the masterlist. It is anticipated that recruitment processes will be concluded by the end of January 2023 with successful candidates assuming duties by February or March 2023.

4. Implementation of mSCOA

As mentioned in the executive summary of the report, the municipality is implementing mSCOA as required. Following are some of the challenges that the implementation has posed to the municipality over the years:

a) Challenges Identified

i. Version Changes

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.7 is released with MFMA circular 122.

Version 6.7 of the chart will be effective from 2023/24 and must be used to compile the 2023/24 MTREF and will be available from 20 December.

Since the introduction of mSCOA, National Treasury has introduced a number of chart versions with the latest version referred to above expected to be used for the draft and final budgets for 2024.

The version introduces a number of improvements from the previous versions which are expected to pose new challenges to the way the municipality does business and records transactions. We, however continue to examine the new chart to understand the full extent of the changes and their anticipated impact thereof.

History has taught us that there does not seem to be any agreed upon plan on the side of the system vendors and Treasury themselves to ensure that the information gets transferred in a uniform manner as we find that some municipalities do not face the same challenges as others while others only realise when issues are being raised that they have similar challenges.

ii. IDP Budgeting

mSCOA requires that the IDP non-financial information be linked to the budget not only at the IDP and SDBIP level but also at the financial system level. As a way to force this, mSCOA has since required that all expenditures be linked to a strategic objective, project and specific ward in the municipal area including expenditure on personnel expenses.

iii. Production of in-year reports

All approved system vendors were required to have a functionality to produce all statutory reports to avoid municipalities having to prepare these manually. Munsoft was approved as one of the service providers on the strength that they indicated they use Caseware to produce these reports which the municipality also has access to. The utilisation of these two systems does however require some work and setting up to ensure they fully integrate, which was successfully addressed. Parts of this report have been prepared using the system even though there are parts that require manual population which is how the reporting templates are setup.

iv. Budget and reporting module functionality

The budget module of the system that the municipality uses has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles may not fully align with GRAP. This challenge seems however, to have been addressed and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management and reporting standards.

Even though attempts are being made to ensure that all system vendors get their systems working as required when it comes to the balance sheet and cashflow budget, there is however consensus that the principles and information required to produce these are currently subject to discussions and revisions are required.

There are a number of trainings setup by both Treasury and system vendors on the balance sheet and cashflow budgeting which we have attended and will continue to attend as the municipality to ensure full compliance during the upcoming budgets and all other subsequent reporting requirements.

5. Implementation of the Municipal Cost containment regulations

During the month of June 2019, the minister of finance approved Municipal Containment regulations effective from 1 July 2019. The regulations required municipalities to develop, adopt and implement policies as part of its budget related policies to support cost containment measures. These regulations were unfortunately approved after the municipal budget processes had been concluded which made it difficult for municipalities to develop these policies at such a short space of time. The council of Winnie Madikizela-Mandela Local municipality developed and adopted a policy on cost containment that is now being implemented.

The municipality has since implemented the following measures in line with cost containment:

- No catering for all meetings taking less than 5 hours
- No catering for all meetings held by only staff members regardless of the duration of the meeting
- All accommodation arrangements set within the limits as communicated
- All sporting activities have been discontinued.

The implementation of these regulations has seen a reduction in the amounts spent on traveling and accommodation and catering expenses which we believe will assist the municipality to redirect these funds to other service delivery initiatives in the years to come including the current year.

a. Supply and Delivery of Municipal Vehicles

As part of the cost containment regulations municipalities were directed to utilise the transversal contracts arranged and negotiated by National Treasury to procure municipal vehicles. According to the regulations, municipalities are only allowed to procure vehicles using any other means only if they can demonstrate that they will get the vehicles cheaper when using their own procurement processes. The municipality applied for approval to participate in the transversal contract (RT-57 2019) for procurement of municipal vehicles with National Treasury which was granted.

The municipality gathered information on how the procurement must then take place through the Special Conditions of Contract. This meant that all advertisements for this procurement will now be cancelled and completely discontinued. The procurement process through the transversal contract requires the following:

- The municipality to identify the need
- Development specification
- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher by treasury on the list of suppliers
- Send the order to the highest ranked supplier first
- Allow three working days for the supplier to respond
- Move only to the second ranked supplier with the permission of the highest ranked supplier

The municipality successfully procured a refuse skip bean truck during the 2021 financial year.

The municipality is also in the process of procuring vehicles for Political Office Bearers together with two bakkies that were expected to have been delivered by the end of May 2022 but due to unavailability of stock, especially of the 4X4 vehicles it was not possible for the municipality to get these vehicles before the end of May 2022 which was also made worse by the recent floods that affected one of the major depots in the country that is situated in KwaZulu Natal. We received communication from Toyota South Africa in September 2022 indicating that we must expect delivery in October and another in November 2022 since the resumption of operations on the affected depot. On the 26th of October which was confirmed for one of the vehicles we made a follow-up and were provided with revised expected delivery dates being the 18th of November 2022. Two Vehicles were confirmed to have been delivered to a dealership in Kokstad on the 18th of November as promised and were registered in the name of the municipality on the 30th of November 2022 with full delivery being on the 3rd of December 2022.

b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026

As part of both cost containment and operational needs of the municipality, the municipality has been approved to be a participant of RT-46 2020 arranged by National Treasury. The contract covers a range of services including the following:

- Fleet data integration
- Fuel, oil and Toll services
- Managed Maintenance, Repairs and Accident Reports
- Vehicle Tracking and Monitoring

e) Driver, Vehicle Condition and Fine Management

We were hoping the approval in this contact will greatly assist the municipality in addressing the delays in procurement processes in cases where vehicles are required to be available for use in the short space of time. There are challenges which cause delays in the maintenance processes that we believe will need to be addressed with both National Treasury and Wesbank fleet services as the appointed service provider. Meetings are held quarterly with the appointed service provider to raise challenges faced. Some of the challenges are as follows:

- Shoddy work performed by some appointed mechanics
- Delays in assessments conducted by the service provider before approval of the repair work required
- Mechanics taking longer than expected to complete approved maintenance work
- Locations of service providers not confirmed before work is allocated

As part of the meetings with the service provider appointed by National Treasury we have been able to get clarity on some of the issues with their proposed solutions:

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised
- Mechanics and workshops used are registered in the database of approved workshops with a rotation system required
- More assessors have been recruited to address delays indicated
- The location of the municipality and lack of approved workshops in the area make it difficult to allocate work outside the province
- The municipality to provide a list of workshops that have been used over the years who are quick to respond to our maintenance requirements

We continue to monitor the performance of the contract after these and provide more guidance on ways to improve our maintenance work.

6. Strategic Objectives

The Budget Treasury Office was part of the development of strategies for the municipality for the next five years from which short-term operational plans and targets relating to at least a period of one financial year. This is done in the form of the Service Delivery and Budget Implementation Plan (SDBIP) which was approved by the mayor within 30 days after the adoption of the annual budget by the municipal council.

The table below gives the details of the SDBIP with the targets that the department will be working to achieve on a quarterly basis. The table shows the department's performance per quarter to ensure they are monitored and achieved at the end of the financial year:

KPA No 4: Budget & Treasury									
Outcome 9 Objective			Baseline Information				Mid Year Measure		
Strategic Issue	Strategic Objective No.	Strategies	Project to be Implemented	KPI No.	KPI Weight	Output - KPI	Means of Verification	Budget	Internal External
Revenue Management	c	To achieve 100% billing for all services that are to be billed by June 2027	Metering of all electricity meters are read, recorded and captured manually	4.1	0.5	Accurate billing of electricity consumption	Monthly reading of 52 electric meters utilizing the Automated System, invoice system and GRV by June 2023	R 900.00	Yes
Revenue Management	c	To collect on trends that are decreasing posing a threat to the municipality's going concern	90% billing on property rates, 80% on electricity and refuse	4.1	0.5	Reduced customer queries -100% of consumers billed as per consumer master database	Billing of 100% active accounts for Property rates, refuse and electricity by June 2023	R -	N/A
Revenue Management	c	To achieve 100% billing for all services that are to be billed by June 2027	Maintain an accurate and complete consumer master database for refuse, electricity and property rates	4.1	0.5	Monthly Billing Report	06 Monthly Billing of 100% active consumer accounts for Property rates, refuse and electricity by June 2023	R -	100% active consumer accounts(2118 July, 2117 August and 2115 Sept. 2114 Oct. 2114 Nov and 2111 Dec for Property rates, refuse and electricity)

KPA N0 4: Budget & Treasury

Outcome 9 Objective							Budget Source							Mid-Year Measure		Non Financial 1		Financial Perform		Achieved /Not		Reasons for Variation		Reasons for			
Sub-Res	Issue	Strategic Object	Objectiv e No.	Strategi es	Baseline Information	Project to be Implemented																					
					Billing completed beyond the 3rd day of each month	Completion of billing processes by the 3rd day of each following month	4.1 .3	0.5						12 Month end closing Reports	R -	N/A	0			Perform 6 month end procedure for consumer debtors, sundry debtors	R -	Achieved	N/A	N/A	N/A	N/A	
					Manual distribution of consumer statements	Sending of monthly statement using emails and SMS	4.1 .4	0.5						Distribution of electronic monthly consumer statements by June 2023	12 Monthly Statement distribution Report	R 7,000.0 0		0		Emailing of 6 monthly consumer statements	R -	Achieved	N/A	N/A	N/A	N/A	
					Review and Implementation of the Revenue enhancement Strategy reviewed in 2020/21 by June 2023	Monitoring of the Revenue enhancement Strategy Action Plan	4.1 .5	0.5						4 Quarterly Revenue enhancement Strategy Committee Action Plan by June 2023	R -	N/A	0			Meeting was held on the 29th September Virtual platform and physical session meeting was held on the 4th of November 2022	R -	Achieved	N/A	N/A	N/A	N/A	
	To achieve at least 95% collection of all debt by June 2027	Implementation of credit control measures by June 2023	Long outstanding debtors, which are more than 365 days	Outsourcing of collection services	Number of Handover account to debt collectors that are beyond 90 days	4.1 .6	0.5							Handling over of 100 accounts to debt collector s that are beyond 90 days by June 2023	R 900.00 0.00	Yes	0			2 Quarterly report on 50 accounts handed over for debt collection to debt collectors	R 766,446 .46	Achieved	N/A	N/A	N/A	N/A	

KPA N0 4: Budget & Treasury

Outcome 9 Objective									
Sub-Res.	Issue	Strategic Object.	Objetive No.	Strategies	Baseline Information	Project to be Implemented			
Account is with errors taking longer to identify and resolve	To achieve a clean audit by June 2027	Performance of monthly debtors, rates and investment reconciliation by the 7th day of each month	Monthly reconciliations not performed by the 7th day of each month	Monthly reconciliation of debtors, rates and investment by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	12 monthly reviewed debtors, .12 monthly signed investments and rates reconciliation by June 2023	12 monthly reviewed debtors, .12 monthly signed investments and rates reconciliation by June 2023	R -	R -
Annual Review of section Policies by June 2027	Outdated Policies	Reviewing sectional policies by June 2023	Sectional policies that are not reviewed annually	Review of policies and presentation to the relevant stakeholders	Number of reviewed policies	4.1 .8	0.5	N/A	N/A
To ensure proper regulations of the municipal laws and regulations	Compliance with municipal laws and regulations	Promulgation of Property Rates policy and credit control policy into by-laws by June 2023	Revenue by laws that not promulgated on time	Promulgating of property rates and credit control policy	Number of gazetted policies	4.1 .9	0.5	02 Gazetted property rates policy and credit control policy by June 2023	N/A
		Gazetting of approved municipal tariffs (gazetting) by June 2023	Promulgation of the approved property rates tariffs (gazetting)	Number of Gazette d approved property rates tariffs (gazetting)	1	1	0.5	Advert or Gazette for property rates tariffs (gazetting) by 30 June	N/A
								N/A	N/A
								R -	N/A
								N/A	N/A

KPA NO 4: Budget & Treasury

Outcome 9 Objective										Budget					
Sub-objective	Issue	Strategic Object	Object No.	Strategic Object	Object No.	Baseline Information	Project to be Implemented	Source	Financial Period	Non-Financial Year Measure	Reasons for Variance	Reasons for Variance	Remedial Action		
									2023						
To pay creditors within 30 days in compliance with the payment policy by June 2027	Invoice is not submitted within 30 days of receipt for payment	Enforcement of system descriptions and processes as per the Account payable policy by June 2023		Invoices still taking longer to reach BTO for payment		Centralisation of submission of invoices per department	Age analysis reflecting creditor's within 30 days			Payment of all presented invoices within 30 days from receipt of invoice by June 2023		All creditors for July to Dec presented for payment were paid within 30 days	N/A	N/A	
Datastrat	ings that are submitted with incomplete information and month end procedures that are not performed on time					Non implementation of monthly procedures	Implementing of month end monthly procedures for 3 modules(creditors, cashbook,GL)			Payment of creditors within 30 days	R -	Achieved	N/A	N/A	
Incure and incomplete commitment register						Develop sound, strict and effective procedures for reporting by June 2023	To achieve a clean audit by June 2027			Submitting 12 monthly datasets and Reports on from LG Portal, not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	
										Submission of 6 monthly datasets to LG Portal, not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	
										Number of monthly datasets and Reports not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	
										Number of monthly datasets and Reports not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	
										Number of monthly datasets and Reports not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	
										Number of monthly datasets and Reports not later than 10 working days after month end of each month by June 2023	R -	Achieved	N/A	N/A	

KPA N04: Budget & Treasury

Outcome 9 Objective								
Sub-Res.	Issue	Strategic Objectives No.	Objectives	Baseline Information	Project to be Implemented			
Creditors and grants with errors taking longer to identify and resolve	To achieve a clean audit by June 2027	Performance of monthly Conditional Grants, creditors retention and vat reconciliation by June 2023	Monthly reconciliations not performed by the 7th day of each month	Monthly review of Conditional Grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed Conditional grants, monthly creditor retention and monthly vat reconciliation	12	Signed monthly Conditional grants, 12 monthly creditors, .12 monthly retention and 12 monthly vat reconciliation by June 2023	Budget Source
Payroll accounts with errors taking longer to identify and resolve	Performance of monthly payroll reconciliation by June 2023	Monthly reconciliations not performed by the 7th day of each month	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	12	Signed monthly payroll reconciliation by June 2023	Mid-Year Measure	Non-Financial 1
Annual Review of sectional Policies by June 2027	Reviewing sectional policies by June 2023	Sections 1 policies that are not reviewed annually	Review of Accounts Payable policy and presentation to the relevant stakeholders	Number of Reviewed policies	12	Signed monthly payroll reconciliation by June 2023	Financial Performance	Achieved /Not
Outdated Policies	Reviewing sectional policies by June 2023				0	R -	Achieved	Reasons for Variation
							N/A	Reasons for Variation
							N/A	Remedial Action

KPA № 4: Budget & Treasury

Outcome 9 Objective

Sub-Ref	Issue	Strategic Object No.	Objective No.	Strategies	Baseline Information	Project to be Implemented	Budgeted Source	Mid-Year Measure	Non-Financial 1	Financial Performance	Achieved /Not	Reasons for Variation	Reasons for	Remedial Action
	To have an effective and reliable filing system for SCM and all awards and tenders documents in the Budget and Treasury office	Inadequate filing space and system for the volume of documents in the Budget and Treasury office	Conversion of Supply Chain Management to electronic filing for old documents already audited by June 2023	Paper based and physical filing	Monitoring of Electronic Filing system and leading of Budget and Treasury Office Documents	Conversion of information into electronic documents	1000 Budget and Treasury documents scanned using Electronic Filing System by June 2023	4.3	0.5	-	N/A	The current server infrastructure is in the process of being procured by the municipality's ICT section within Corporate Service. The municipality will prioritise speeding up procurement processes and assist with implementation of specific actions where necessary	A new server room infrastructure is in the process of being procured by the municipality's ICT section within Corporate Service. The municipality will prioritise speeding up procurement processes and assist with implementation of specific actions where necessary	
	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system	Monitoring of adherence to the procurement plan with no clear monitoring plan	Approved procurement plan by June 2023	Monthly monitoring of the procurement plan	Number of monthly reports on the monitoring of the procurement plan	0.5	12 monthly reports on the monitoring of the procurement plan by June 2023	R	N/A	0	6 signed SCM reports	R	

KPA NO 4: Budget & Treasury

XPA N° 4: Budget & Treasury

XPA No 4: Budget & Treasury										
Outcome 9 Objective										
Strategic Objectives	Strategic Objectives	Baseline Information	Project to be Implemented				Budget Source	Mid Year Measure	Non Financial Performance Indicator	Reasons for Variation
No scheduled bid committee seatings	Developing Mechanisms to monitor seating of the bid committee by June 2023	Bid committee seating randomly	Schedule of bid committees	0.5	Schedule of seating of bid committee with confirmed dates	12	R	N/A	Achieved	Remedial Action
Inadequate contract management processes	To have effective contracts for travel agency by June 2023	Contract for travel agency	Appointment of Travel Agency	0.5	Appointment of municipal travel agency by June 2023	Concept Document, Signed Appointment Letter and signed SLA by both parties	R 10,000.00	Yes	R 2,000.00	Achieved
Procurement documents not uploaded on the website on time	Monitoring of compliance with publication of documents by June 2023	Publication of documents uploaded late on the website	Monthly monitoring of documents uploads	0.5	Uploading of Adverts with SCM servers, closing registers and awarded tenders	Screengrabs of the website showing documents uploaded	R -	N/A	All advertised tenders were uploaded on Eiender Portal and Municipal Website by June 2023	Achieved

KPA No 4: Budget & Treasury										
Outcome 9 Objective										
Sub-Objectives	Strategic Objectives	Strategic Objectives No.	Strategic Information	Project to be Implemented						
Inadequate contract management processes	Monthly review of all existing contracts by June 2023	Contract only reviewed monthly at year end	Contract register reviewed monthly	Number of contract registers reviewed monthly	0.5	12 monthly signed contract registers reviewed by June 2023	R	N/A		
The municipality needs to comply with all statutory training requirement	Training of Supply Chain Management Personnel by June 2023	Officials operating with outdated information relevant to their sections	Training of SCM Officials	Number of trained officials	0.5	Training of 1 SCM Manager and 1 SCM Officer on CIPS by June 2023	R	N/A		
Outdated Policies	Annual Review of section at Policies by June 2027	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	0.5	Review of 04 existing sectional policies and presentation to the relevant stakeholders by 30 June 2023	R	-		

KPA NO 4: Budget & Treasury											
Outcome 9 Objective			Strategic Objectives			Baseline Information			Project to be Implemented		
Sub-objective	Issue	Strategic Object No.	Strategic Object No.	Strategic Object No.	Strategic Object No.	Baseline Information	Baseline Information	Baseline Information	Project to be Implemented	Project to be Implemented	Project to be Implemented
Assess and Stores Assets and Stores Management	To have an accurate GRAP compliant Asset Register by June 2023	4.4	4.4	4.4	4.4	Accurate and complete Fixed Assets Register as at 30 June 2021 with no Audit Findings	Performance of monthly reconciliations between FAR and GI within 5 working days after month closure.	Number of reconciliations that are reviewed and approved	12 monthly reviews and approved	12 monthly reviews and approved	12 monthly reviews and approved
Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	4.4	4.4	4.4	Review of the GRAP compliant Fixed asset register as at 30 June 2021	Review of the compliant Fixed asset register as at 30 June 2022 by June 2023	GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	Signed GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	Signed GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	Signed GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023
Service Level Agreements at at 30 June 2021 for the Preparation of GRAP Compliant Fixed Asset Register	Appointment of Service provider for GRAP Compliant Fixed Asset Register	4.4	4.4	4.4	4.4	Service Level Agreement at at 30 June 2021 for the Preparation of GRAP Compliant Fixed Asset Register	Appointment of Service provider for GRAP Compliant Fixed Asset Register	Appointment of Service provider for GRAP Compliant Fixed Asset Register	Appointed Service provider for GRAP Compliant Fixed Asset Register	Appointed Service provider for GRAP Compliant Fixed Asset Register	Appointed Service provider for GRAP Compliant Fixed Asset Register
Budget Source			Mid Year Measure			Non Financial I			Financial Performance	Achieved /Not	Reasons for Variation
									N/A	N/A	N/A
									R -	N/A	N/A
									Preparation of 6 Fixed Assets reconciliations were prepared and signed	6 Fixed Assets reconciliations were prepared and signed	6 Fixed Assets reconciliations were prepared and signed
									Asset Register was submitted to AG by 31st August 2022.	Asset Register was submitted to AG by 31st August 2022.	Asset Register was submitted to AG by 31st August 2022.
									Submission of Asset Register to AG by 31st August 2022.	Submission of Asset Register to AG by 31st August 2022.	Submission of Asset Register to AG by 31st August 2022.
									AG responses submitted within the average of 24days.	AG responses submitted within the average of 24days.	AG responses submitted within the average of 24days.
									The municipality have received 28 RFI and 4 Coaf. All were responded to.	The municipality have received 28 RFI and 4 Coaf. All were responded to.	The municipality have received 28 RFI and 4 Coaf. All were responded to.
									Submissions of Response to audit requests and providing responses to Coaf	Submissions of Response to audit requests and providing responses to Coaf	Submissions of Response to audit requests and providing responses to Coaf
									R - 45	998:162	Achieved
									N/A	N/A	N/A
									Advertising of bid	Advertising of bid	Advertising of bid
									Appointment of Bid Evaluators and Adjudicators Committee	Appointment of Bid Evaluators and Adjudicators Committee	Appointment of Bid Evaluators and Adjudicators Committee
									R -	Achieved	Achieved
									N/A	N/A	N/A

KPA No 4: Budget & Treasury

Outcome 9 Objective									
Sa b Res	Issue	Strate gic Object	Obje ctive No.	Strategi es	Baseline Infor mation	Project to be Implemented			
All assets recorded in the FAR do exist and validated accurately by June 2023	Approve d Assets Verification Report as at 30 June 2021	Quarterly performance of Asset verification process before the end of the following month after the end of the quarter	Number of signed and approved quarterly assets verification reports	4.4 .4	0.5	4 Signed and approve d Quarterly Assets Verification Reports by June 2023	4 Reviewed and signed Assets Verification Reports by June 2023	R -	Perform 2 Assets Verification on and prepare Report that is signed as proof of Review and Approval
To ensure completeness of GRAP compliance	Council approves write off report as at 30 June 2021	Removing of disposed assets from municipal operational facilities	Fixed Asset Register that is complete	4.4 .5	0.5	A signed report with a list of all assets removed from municipal premises and thrown away.	Completed GRAP compilation FAR by 30 June 2023	R -	The identification of all municipal assets that have been disposed were identified during the assets verification on for Mid Year.
Basis and assumptions on which assets are accounted for to be well documented and approved by June	Audited PPE methodology as at 30 June 2021 with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Approved PPE(mo ^v able assets) Methodology	4.4 .6	0.5	I Approved PPE(mo ^v able assets) Methodology by 30 June 2023	Signed and approved PPE(mo ^v able assets) Methodology by 30 June 2023	R -	N/A N/A N/A N/A N/A

KPA N0 4: Budget & Treasury

KPA No 4: Budget & Treasury											
Outcome 9 Objective											
Sub-Objective	Strategic Objectives	Object No.	Strategic Information	Project to be Implemented	Baseline Information	Budget Source	Mid-Year Measure	Non-Financial Ref ID	Achieved Not	Reason for Variation	Remedial Action
		2023									
Monthly update on inventory movements by June 2023	Inventor y report and listing as at 30 June 2021		Performance of monthly Inventory reconciliations within 5 working days after month closure.	Number of reviewed and signed monthly Inventor y reconciliations	12 Review ed and signed Inventor y reconciliations by June 2023	R -	N/A	6 Inventory reconciliations were prepared and signed	R -	N/A	N/A
Inventor y updates once every quarter by June 2023	Approved Inventor y Count report as at 30 June 2021		Quarterly performance of Inventory count process before the end of the following month after the end of the quarter	Number of Reviewed Inventor y Counts with Reports	4 Review ed Inventor y Counts with Reports by June 2023	R -	N/A	2 Inventory count were performed and reviewed	R -	N/A	N/A
All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	To ensure that the municipality has an active insurance policy as at June 2027		Procurement of Insurance Provision for 3 years by June 2023	Appointment of service provider for provision of insurance services for a period of 36 months	An SLA for Insurance that is signed by both the Municipality and the Service provider	R 1,900.00	Yes	Bid was advertised evaluated and appointed	R -	Not achieved	No bidder was found to be responsive on two occasions when the bid was advertised

KPA NO 4: Budget & Treasury

Outcome 9 Objective				Strategic Objectives	Baseline Information	Project to be Implemented	Budget Source	Mid Year Measure	Non Financial	Financial Performance	Achieved /Not	Reason for Variation	Reasons for Variation	Remedial Action
Sub-Res.	Issue	Strategic Object	Object No.											
	To ensure that municipality has smooth delivery of municipal material when needed by June 2027	Procurement of Provision for Stationery by June 2023	None		Appointment of service provider for the supply and delivery of municipal stationery	Appointed service provider for the supply and delivery of municipal stationery	An SLA for appointment of service provider for the supply and delivery of municipal stationery	Appointing a service provider for the supply and delivery of municipal stationery by June 2023	0.5	R 2,600.00	Yes	N/A	R -	Achieved
	Review of Outdated Asset and Inventory Management Policies by June 2027	Annual review of Asset and Inventory Management Policies by June 2023		Review and approved Asset and Inventory Management Policies for 2020/21 financial year.	Review of existing Asset and Inventory Management Policies	Number of Asset and Inventor y Management policies reviewed and signed	2 Asset and Inventor y Management policies reviewed and signed	2 Asset and Inventor y Management policies reviewed and signed	0.5	R -	N/A	N/A	R -	Achieved
														The bid went for an re-advert as it was closed on 5 Dec 2022. The service provider to supply stationery for the period of 12 months has been appointed.

KPA N0 4: Budget & Treasury

Outcome 9 Objective										
Sub-Indicators	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented			Budget Source	Mid-Year Measure
	All council assets need to be well managed effectively.	Compliance with the requirements of the MFMA section 63 by June 2027	1	Develop and review of an effective Asset Management Plan by June 2023	None	Development and review of an Asset Management Plan		1. Developed and approved Asset Management Plan	A signed and approved Asset Management Plan at 30 June 2023	N/A
	To compile Annual Financial Statements that comply with all requirements by June 2027	Financial Reporting	2	Develop sound, strict and effective procedures for the compilation of AFS by June 2023	Audited Annual Financial Statements for 2019/20 with compliance findings	Development and approval of processes and procedures for compilation of Annual financial statements	Creditable Annual Financial Statement	AFS, Proof of payment	R -	Non Financial Performance
	Financial statements with non-compliance with laws	4.5	To achieve a clean audit by June 2027	Manage audit and ensure audit readiness by June 2023	Audited Annual Financial Statements for 2020/21 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Manage the external audit and ensure audit readiness to achieve clean audit opinion	Annual Financial Statement	R -	Financial Performance
								The file was rolled forward and AFS Plan was monitored to meet the target deadlines		Reasons for Variation
								Monitor S of AFS Plan. Roll-forward of AFS File		Remedial Action
								AG correspondences were responded to the Municipality have received 25 RFI and 4 CoAF		
								AG responses and provide CoAF register		
								AG responses and provide CoAF register		

KPA NO 4: Budget & Treasury										
Outcome 9 Objective			Strategic Objectives			Baseline Information			Project to be Implemented	
Sub-Objectives	Issue	Strategic Object No.	Objectives	Strategic Object No.	Strategic Object No.	Number of Review monthly bank reconciliations	Performance of monthly reconciliations by the 7th working day of each month	Number of Review monthly bank reconciliations	Budget Source	Financial Performance /Not
Performance of Monthly bank reconciliations by June 2023			Reconciliations not always complete within time frames			4.5	0.5	12	R -	Achieved
			Submission of s71 Report not later than 10 working day of each month			4.5	0.5	12	R -	Achieved
			Preparation and submission of all in-year statutory reports which is section 71,524 and 72 of the MFMA and FMG monthly and quarterly Reports by June 2023			4.6	0.5	12	R -	Achieved
Non compliance with statutory requirements			Adhere to compliance in terms of management and reporting by June 2027			4.6	0.5	12	R -	Achieved
			Submission of s72 report by the 25th of January 2023			4.6	0.5	12	R -	Achieved

KPA N0 4: Budget & Treasury

Outcome 9 Objective									
Strategic Objectives	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented		Budget Source	Mid-Year Measure
Strategic Object 1	Athiere to comply to Municipal budget and reporting requirements by June 2027	To produce budgeting and reporting requirements with the National Treasury Guidelines and regulations by June 2027	Preparation and submission of all in-year statutory reports by June 2023	Appoint interns and new accountants	Training of financial management interns and finance staff to meet minimum competency requirements by June 2023	Number of Trained financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Training of 3 financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Proof of registration of 1 intern and Attendance register	R 266.00 0.00
Strategic Object 2	The municipality needs to comply with all statutory requirements with the National Treasury Guidelines and regulations by June 2027	To timely produce budgets in line with the National Treasury Guidelines and regulations by June 2023	Develop and monitor processes to ensure timely preparation, final budget adoption and publication of credible municipal budgets by June 2023	Compile three budgets to be approved by council	Number of Approved budgets	3 Approved budgets by June 2023	Adjustment budget 2/23; Draft budget 23/24; Approve Final Budget and Council resolutions	R - N/A 0	R - N/A N/A
Strategic Object 3	Annual Review of section al Policies by June	Reviewing sectional policies by June 2023	Reviewing sectional policies that are not reviewed annually	Publication of approved budgets	Number of Publicised approved budgets	Publication of 3 approved budgets June 2023	R 62,608.00 Adverts 3	R Yes 0 N/A N/A	R - N/A N/A
Strategic Object 4	Outdated Policies	Review of section al Policies by June	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed IDP and Budget policy and presents	1 Review of IDP and Budget policy and presentation to	01 Reviewed and signed IDP/Budget policy and presentation to	R - N/A N/A	R - N/A N/A	N/A

KPA NO 4: Budget & Treasury

Outcome 9 Objective							Performance Indicators								
Su bs - Res	Issue	Strate gic Object No.	Strateg ies	Objec tive No.	Baseline Informa tion	Project to be Implemented	Target to the relevant stakehol ders	Target to the relevant stakehol ders by 30 June 2023	Budget Source	Mid Year Measur a	Non Financ ial Measur a	Financial Perfor mance	Achie ved /Not	Reason s for Varian ce	Remedi al Action
	2027														

The table above shows that the department had 34 targets to be achieved by mid-year of which 31 were Achieved and 3 not achieved. This translates to a 91% achievement rate pending verifications by internal audit.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M06 December

Description R thousands	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	
Financial Performance										
Property rates	21,163	21,468	21,468	584	17,424	10,734	6,690	62%	21,468	
Service charges	42,139	36,680	36,680	3,037	19,469	18,340	1,129	6%	36,680	
Investment revenue	10,784	9,780	9,760	1,561	8,435	4,880	3,554	73%	9,760	
Transfers and subsidies	295,672	338,352	351,142	4,380	140,081	175,571	(35,490)	-20%	351,142	
Other own revenue	19,284	14,189	14,189	1,579	8,704	7,094	1,609	23%	14,189	
Total Revenue (excluding capital transfers and contributions)	389,042	420,449	433,239	11,140	194,112	216,619	(22,507)	-10%	433,239	
Employee costs	107,129	124,799	124,799	8,809	53,366	62,400	(9,034)	-14%	124,799	
Remuneration of Councillors	24,782	27,047	27,047	2,423	12,915	13,524	(608)	-4%	27,047	
Depreciation & asset impairment	52,653	49,735	49,735	3,413	20,727	24,868	(4,140)	-17%	49,735	
Finance charges	—	100	100	—	—	50	(50)	-100%	100	
Inventory consumed and bulk purchases	45,684	47,632	47,632	3,700	21,609	23,816	(2,207)	-9%	47,632	
Transfers and subsidies	1,251	3,200	3,200	260	556	1,600	(1,044)	-65%	3,200	
Other expenditure	176,312	178,804	189,107	16,864	70,806	94,553	(23,747)	-25%	189,107	
Total Expenditure	407,811	431,318	441,621	35,469	179,980	220,810	(40,830)	-18%	441,621	
Surplus/(Deficit)	(18,769)	(10,870)	(8,382)	(24,328)	14,133	(4,191)	18,324	-43%	(8,382)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80,162	82,288	82,288	604	12,006	41,144	###	-71%	82,288	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	79	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions	61,472	71,418	73,906	(23,724)	26,139	36,953	(10,814)	-29%	73,906	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year	61,472	71,418	73,906	(23,724)	26,139	36,953	(10,814)	-29%	73,906	
Capital expenditure & funds sources										
Capital expenditure	165,301	108,048	115,718	6,346	25,339	57,859	(32,520)	-56%	115,718	
Capital transfers recognised	64,059	69,945	70,126	1,751	12,361	35,063	(22,702)	-65%	70,126	
Borrowing	—	—	—	—	—	—	—	—	—	
Internally generated funds	101,241	38,103	45,591	4,596	12,978	22,796	(9,818)	-43%	45,591	
Total sources of capital funds	165,301	108,048	115,718	6,346	25,339	57,859	(32,520)	-56%	115,718	
Financial position										
Total current assets	381,881	438,634	439,622	—	416,129	—	—	—	439,622	
Total non current assets	806,463	797,697	805,366	—	811,048	—	—	—	805,366	
Total current liabilities	75,515	64,901	71,070	—	88,211	—	—	—	71,070	
Total non current liabilities	22,484	5,246	5,246	—	22,484	—	—	—	5,246	
Community wealth/Equity	1,090,344	1,166,184	1,168,672	—	1,116,483	—	—	—	1,168,672	
Cash flows										
Net cash from (used) operating	178,760	178,444	184,042	(28,483)	47,113	92,021	44,908	49%	184,042	
Net cash from (used) investing	(159,813)	(129,968)	(134,579)	(8,988)	(34,942)	(67,289)	(32,348)	48%	(129,968)	
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	
Cash/cash equivalents at the month/year end	277,109	385,302	386,290	—	289,279	361,558	72,280	20%	390,901	
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	5,117	3,166	2,662	4,308	2,742	11,007	7,836	48,702	85,540	
Creditors Age Analysis										
Total Creditors	236	—	—	—	—	—	—	—	236	

The table above shows a summary of the municipality's financial performance for the period ended 31 December 2022. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description R thousands	Ref 1	2021/22		Monthly actual	Budget Year 2022/23				
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue - Functional									
<i>Governance and administration</i>		339,259	362,794	375,584	6,802	165,521	187,792	(22,271)	-12%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		339,259	362,794	375,584	6,802	165,521	187,792	(22,271)	-12%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,960	4,966	4,966	282	3,288	2,483	805	32%
Community and social services		193	623	623	19	314	311	2	1%
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		3,768	4,344	4,344	263	2,975	2,172	803	37%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,861	78,100	78,100	925	12,357	39,050	(26,693)	-68%
Planning and development		838	23,062	23,062	23	693	11,531	(10,838)	-94%
Road transport		51,023	55,038	55,038	902	11,664	27,519	(15,855)	-58%
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		74,203	56,876	56,876	3,735	24,952	28,438	(3,486)	-12%
Energy sources		66,431	47,325	47,325	2,663	19,079	23,663	(4,584)	-19%
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		7,772	9,550	9,550	1,071	5,873	4,775	1,098	23%
<i>Other</i>	4	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	469,283	502,737	515,527	11,744	206,119	257,763	(51,645)	-20%
Expenditure - Functional									
<i>Governance and administration</i>		150,782	201,620	201,620	13,715	81,929	100,810	(18,881)	-19%
Executive and council		54,350	64,094	64,094	5,444	29,031	32,047	(3,016)	-9%
Finance and administration		92,856	132,844	132,844	7,690	51,116	66,422	(15,306)	-23%
Internal audit		3,577	4,682	4,682	581	1,781	2,341	(560)	-24%
<i>Community and public safety</i>		26,754	32,667	32,667	2,176	11,446	16,334	(4,888)	-30%
Community and social services		9,955	12,936	12,936	484	3,684	6,468	(2,784)	-43%
Sport and recreation		2,363	2,729	2,729	197	650	1,364	(714)	-52%
Public safety		13,617	15,956	15,956	1,421	6,703	7,978	(1,275)	-16%
Housing		818	1,046	1,046	74	409	523	(115)	-22%
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		115,864	102,588	115,378	12,618	47,910	57,689	(9,779)	-17%
Planning and development		24,701	37,697	37,697	1,529	9,781	18,849	(9,068)	-48%
Road transport		89,005	62,240	75,030	10,907	37,183	37,515	(331)	-1%
Environmental protection		2,159	2,651	2,651	182	945	1,326	(380)	-29%
<i>Trading services</i>		111,390	90,304	87,817	6,498	37,280	43,908	(6,629)	-15%
Energy sources		96,817	63,408	60,921	4,677	27,129	30,460	(3,331)	-11%
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		14,573	26,896	26,896	1,820	10,150	13,448	(3,298)	-25%
<i>Other</i>		3,021	4,139	4,139	463	1,416	2,069	(653)	-32%
Total Expenditure - Functional	3	407,811	431,318	441,621	35,469	179,980	220,810	(40,830)	-18%
Surplus/ (Deficit) for the year		61,472	71,418	73,906	(23,724)	26,139	36,953	(10,814)	-29%
									73,906

The table above shows the municipality's financial performance for the period ended 31 December 2022 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.

c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description R thousands	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
Revenue By Source										
Property rates		21,163	21,468	21,468	584	17,424	10,734	6,690	62%	21,468
Service charges - electricity revenue		37,937	30,845	30,845	2,661	17,215	15,423	1,792	12%	30,845
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4,202	5,834	5,834	375	2,254	2,917	(663)	-23%	5,834
Rental of facilities and equipment		-	7,511	3,893	3,893	543	2,236	1,947	289	15%
Interest earned - external investments		10,784	9,760	9,760	1,561	8,435	4,880	3,554	73%	9,760
Interest earned - outstanding debtors		4,691	5,378	5,378	566	3,041	2,689	352	13%	5,378
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		386	593	593	-	18	296	(279)	-94%	593
Licences and permits		2,141	2,404	2,404	145	1,113	1,202	(89)	-7%	2,404
Agency services		1,202	1,401	1,401	118	796	700	95	14%	1,401
Transfers and subsidies		295,672	338,352	351,142	4,380	140,081	175,571	(35,490)	-20%	351,142
Other revenue		891	520	520	208	1,500	260	1,240	477%	520
Gains		2,461	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	433,239	11,140	194,112	216,619	(22,507)	-10%	433,239

The above table shows the municipality's revenue per revenue source. This is in line with the services that municipalities are providing. An analysis of each revenue source follows below:

- **PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R14.7 million in the 1st month and a decrease to R584 as expected for the following months to the end June 2023. The current revenue recognised on this stream may seem to be above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial year for the whole year which are then paid for during the year.
- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of

electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R2.6 million for the month and a year to date actual of just over R17.2 million for the first six months of the financial year. This is above the projection by about 12% (about R1.7 million) which may add up to R3.6 million by the end of the year if attempts to better the situation yields positive results. As previously reported, the municipality has installed an automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system:

- Modems damaged by water
- Modems being stolen or damaged

The municipality's electricity system is working on a solution to have lockable boxes where these modems are installed.

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R375 thousand which has continued to be less than the projection by 23%. An investigation has indicated that the decrease is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R1.5 million worth of interest on investments with a year to date actual that is above the projection by 73% which we hope will be maintained as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R566 thousand for the period ended 31 December 2022 which has gone above the amount projected for the period by 13%. This requires intense debt collection

initiatives. A higher interest generation means the municipality's debtors are more than what they were projected to be.

- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has not recorded any revenue generated on fines during the month of December 2022. It is worth noting though that this does not represent cash collected and measures should be put in place to ensure people pay their fines. Experience has taught us that people generally do not settle traffic fines and, in most cases when they do they do so at lower values than the initial revenue recognised. This is one of the areas where we were forced to adjust down in the previous year to ensure that we end up with realistic revenues.
- **Rental of facilities:** The municipality has properties that it rents out to other businesses and individuals from which it generates revenue. These include properties like the Boxer complex, Spar, Browns, Bargain and others. The revenue generated here also includes rental for billboards and advertising around the town area. The municipality has generated about R543 thousand for the month which has pushed the actual performance to a level above the projection by 15% which is a result of other revised contracts that have been concluded.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R145 thousand worth of revenue for the period. The municipality has collected below the projected collection by 7% which we hope will be improved as the new year kicks in and further progresses.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R4.3 million has been transferred to revenue for the period ended 31 December 2022 from the operating grants whose conditions have been met. This however, excludes an amount of R106 million of the equitable share that was received during the month. This has recorded a year to date performance of R140 million the first six months of the financial year which will be corrected to R246 million once the equitable share reported is correctly recorded. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is the equitable share that was received during the month of July and December 2022.

d) Debt Collection

The table below shows a 54% overall collection rate for the month ended 31 December 2022. However, we note a 62% collection rate on leasehold fees, 59% on electricity, 41% on property rates and 58% on refuse removal for the period.

WINNIE MADIKIZELA MANDELA LM : MONTHLY BILLING & RECEIPTS (Including VAT)

YEAR ENDING: 30 June 2023

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1st QUARTER	OCTOBER	NOVEMBER	DECEMBER	2nd QUARTER	TOTAL
RATES									
billed	14,903,796	949,866	942,279	16,795,941	936,601	909,190	911,227	2,757,018	19,552,959
payment received	1,707,959	1,869,106	1,209,613	4,786,678	1,667,066	9,370,318	374,978	11,412,362	16,199,040
% of billing received	11%	197%	128%	28%	178%	1031%	41%	414%	83%
ELECTRICITY									
billed	2,524,531	2,657,915	3,522,753	5,182,446	2,454,814	2,652,689	2,604,130	5,107,503	10,289,949
payment received	3,629,058	1,469,515	2,638,870	5,098,573	7,363,234	2,221,948	1,529,542	9,585,182	14,683,755
% of billing received	144%	55%	75%	98%	300%	84%	59%	188%	143%
LEASEHOLD FEES									
billed	331,596	342,039	336,678	673,635	336,678	336,678	538,816	673,356	1,346,991
payment received	264,563	285,972	270,854	550,534	264,984	307,843	332,688	572,826	1,123,361
% of billing received	80%	84%	80%	82%	79%	91%	62%	85%	83%
VAT									
billed	484,888	505,807	635,955	990,695	475,120	504,658	527,694	979,777	1,970,472
payment received	590,594	269,882	508,655	860,476	1,186,268	419,079	298,788	1,605,347	2,465,823
% of billing received	122%	53%	80%	87%	250%	83%	57%	164%	125%
INTEREST									
billed	198,178	235,923	227,127	434,101	194,383	224,883	283,064	419,266	853,367
payment received	364,758	467,486	197,935	832,244	780,693	517,237	67,332	1,297,930	2,130,174
% of billing received	184%	198%	87%	192%	402%	230%	24%	310%	250%
REFUSE REMOVAL									
billed	376,459	372,092	376,273	748,552	375,972	375,016	375,016	750,989	1,499,541
payment received	310,608	288,447	496,197	599,055	350,816	342,395	217,781	693,211	1,292,265
% of billing received	83%	78%	132%	80%	93%	91%	58%	92%	86%
TOTAL INCOME									
billed	18,819,449	5,063,643	6,041,065	23,883,092	4,773,567	5,003,114	5,239,948	10,687,909	35,513,279
payment received	6,867,539	4,650,408	5,322,125	11,517,947	11,613,060	13,178,821	2,821,109	25,166,859	37,894,418
% of billing received	36%	92%	88%	48%	243%	263%	54%	235%	107%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description R thousands	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
Expenditure By Type										
Employee related costs		107,129	124,799	124,799	8,809	53,366	62,400	(9,034)	-14%	124,799
Remuneration of councillors		24,782	27,047	27,047	2,423	12,915	13,524	(608)	-4%	27,047
Debt impairment		822	9,600	9,600	—	—	4,800	(4,800)	-100%	9,600
Depreciation & asset impairment		52,653	49,735	49,735	3,413	20,727	24,868	(4,140)	-17%	49,735
Finance charges		100	100	100	—	—	50	(50)	-100%	100
Bulk purchases - electricity		40,211	40,005	40,005	3,165	20,016	20,003	13	0%	40,005
Inventory consumed		5,473	7,827	7,827	635	1,594	3,813	(2,220)	-58%	7,627
Contracted services		63,499	86,644	96,916	11,412	40,473	48,458	(7,985)	-16%	96,916
Transfers and subsidies		1,251	3,200	3,200	260	556	1,600	(1,044)	-65%	3,200
Other expenditure		65,440	82,560	82,590	5,452	30,307	41,295	(10,988)	-27%	82,590
Losses		46,551	—	—	—	26	—	26	#DNV0!	—
Total Expenditure		407,811	431,318	441,621	35,469	179,980	220,810	(40,830)	-18%	441,621

The table above shows the municipality's expenses per type of expenditure. This is compared with the revenues generated per type to determine whether the municipality is operating at a loss or a surplus.

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 December 2022 reflects an amount of R8.8 million for employee costs and R2.4 million for the remuneration of councillors. The remuneration of councillors shows a 4% saving compared to what is expected at the same period. Employee costs have continued to record a 14% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R3.1 million on electricity purchases for the month, with a year to date actual which is in line with the projected expenditure. This amount only relates to 10 days of December and 20 days of November as billing by Eskom only takes place on the 10th of each month.
- Depreciation and asset impairment:** The depreciation run has previously been performed after the end of each quarter which has since been changed to monthly, resulting in the depreciation for December 2022 being R3.4 million as the asset register has been audited to confirm the reasonability of the figures disclosed and ensure that the assets are correctly accounted for in the municipality's records. This has resulted in the depreciation recorded being below the projection for the month by about 17%.
- Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where external service providers were used to render the service or procure

goods. This shows that the municipality incurred R11.4 million worth of expenditure during the month. Despite this level of spending the actual performance against the projected spending is still below by over 16% which is still an improvement from the 28% that was recorded last month which is as a result of slow activity during the first months of each financial year which is always experienced and requires better planning in the years to come to ensure spending patterns are improved.

- **Other Expenditure:** This also shows a saving of about 27% which might be as a result of the slow spending during the first months of each financial year which is always experienced. This requires though that departments that are currently underspending be sensitised of the matter.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description R thousands	Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote	1		-	-	-	-	-	-	-	-
Vote 1 - Executive and Council										
Vote 2 - Corporate Services		483	137	137	186	253	68	185	270.6%	137
Vote 3 - Budget and Treasury Office		317,613	341,189	353,979	6,033	147,766	176,989	(29,224)	-16.5%	353,979
Vote 4 - Community Services		11,732	14,517	14,517	1,353	9,161	7,258	1,903	26.2%	14,517
Vote 5 - Development Planning		22,001	44,531	44,531	607	18,117	22,265	(4,148)	-18.6%	44,531
Vote 6 - Engineering Services		117,454	102,363	102,363	3,566	30,743	51,182	(20,439)	-39.9%	102,363
Total Revenue by Vote	2	469,283	502,737	515,527	11,744	206,040	257,763	(51,723)	-20.1%	515,527

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R3.5 million for the month with Budget and Treasury showing generation of over R6 million which may be attributable to interest received on investments and debtors as well as Community Services at over R1.3 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description R thousands	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
Expenditure by Vote	1									
Vote 1 - Executive and Council		71,138	84,391	84,391	6,749	38,195	42,196	(4,001)	-9.5%	84,391
Vote 2 - Corporate Services		40,512	59,772	59,772	2,968	21,699	29,886	(8,188)	-27.4%	59,772
Vote 3 - Budget and Treasury Office		24,251	41,521	41,521	2,631	14,107	20,761	(6,654)	-32.0%	41,521
Vote 4 - Community Services		59,268	79,012	79,012	5,600	30,981	39,506	(8,525)	-21.6%	79,012
Vote 5 - Development Planning		17,008	36,131	36,131	1,591	8,456	18,066	(9,610)	-53.2%	36,131
Vote 6 - Engineering Services		195,635	130,491	140,793	15,930	66,543	70,397	(3,854)	-5.5%	140,793
Total Expenditure by Vote	2	407,811	431,318	441,621	35,469	179,980	220,810	(40,830)	-18.5%	441,621
Surplus/ (Deficit) for the year	2	61,472	71,418	73,906	(23,724)	26,060	36,953	(10,893)	-29.5%	73,906

The table above shows the expenditure by municipal vote. The total expenditure for the month of December 2022 amounted to above R35.4 million with a year to date of R179.9 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		21,163	21,468	21,468	584	17,424	10,734	6,690	62%	21,468
Service charges - electricity revenue		37,937	30,845	30,845	2,661	17,215	15,423	1,792	12%	30,845
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4,202	5,834	5,834	375	2,254	2,917	(663)	-23%	5,834
Rental of facilities and equipment		7,511	3,893	3,893	543	2,236	1,947	289	15%	3,893
Interest earned - external investments		10,784	9,760	9,760	1,561	8,435	4,880	3,554	73%	9,760
Interest earned - outstanding debtors		4,691	5,378	5,378	586	3,041	2,689	352	13%	5,378
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		386	593	593	-	18	296	(279)	-94%	593
Licences and permits		2,141	2,404	2,404	145	1,113	1,202	(89)	-7%	2,404
Agency services		1,202	1,401	1,401	118	796	700	95	14%	1,401
Transfers and subsidies		295,672	338,352	351,142	4,380	140,081	175,571	(35,490)	-20%	351,142
Other revenue		891	520	520	208	1,500	260	1,240	477%	520
Gains		2,461	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	433,239	11,140	194,112	216,619	(22,507)	-10%	433,239
Expenditure By Type										
Employee related costs		107,129	124,799	124,799	8,809	53,366	62,400	(9,034)	-14%	124,799
Remuneration of councillors		24,782	27,047	27,047	2,423	12,915	13,524	(608)	-4%	27,047
Debt impairment		822	9,600	9,600	-	-	4,800	(4,800)	-100%	9,600
Depreciation & asset impairment		52,653	49,735	49,735	3,413	20,727	24,868	(4,140)	-17%	49,735
Finance charges		-	100	100	-	-	50	(50)	-100%	100
Bulk purchases - electricity		40,211	40,005	40,005	3,165	20,016	20,003	13	0%	40,005
Inventory consumed		5,473	7,627	7,627	535	1,594	3,813	(2,220)	-58%	7,627
Contracted services		63,499	86,644	96,916	11,412	40,473	48,458	(7,986)	-16%	96,916
Transfers and subsidies		1,251	3,200	3,200	260	556	1,600	(1,044)	-65%	3,200
Other expenditure		65,440	82,560	82,560	5,452	30,307	41,295	(10,988)	-27%	82,590
Losses		46,551	-	-	-	26	-	26	#DIV/0!	-
Total Expenditure		407,811	431,318	441,621	35,469	179,980	220,810	(40,830)	-18%	441,621
Surplus/(Deficit)		(18,769)	(10,870)	(8,382)	(24,328)	14,133	(4,191)	18,324	(0)	(8,382)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		80,162	82,288	82,288	604	12,006	41,144	(29,138)	(0)	82,288
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		79	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		61,472	71,418	73,906	(23,724)	26,139	36,953			73,906
Taxation						-	-	-	-	-
Surplus/(Deficit) after taxation		61,472	71,418	73,906	(23,724)	26,139	36,953			73,906
Attributable to minorities						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		61,472	71,418	73,906	(23,724)	26,139	36,953			73,906
Share of surplus/ (deficit) of associate						-	-	-	-	-
Surplus/ (Deficit) for the year		61,472	71,418	73,906	(23,724)	26,139	36,953			73,906

The municipality has so far recorded a surplus of over R26.1 million for the period ended 31 December 2022. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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									
Capital expenditure on new assets by Asset Class/Sub-class		61,748	61,890	62,072	1,751	10,463	31,036	20,573	66.3%	62,072
Infrastructure										
Roads Infrastructure		35,302	38,090	38,272	1,663	7,520	19,136	11,616	60.7%	38,272
Roads		35,302	38,090	38,272	1,663	7,520	19,136	11,616	60.7%	38,272
Electrical Infrastructure		26,289	15,725	15,725	88	2,943	7,863	4,919	62.6%	15,725
MV Networks		25,565	13,940	13,940	88	1,765	6,970	5,205	74.7%	13,940
LV Networks		724	1,785	1,785	—	1,178	893	(285)	-31.9%	1,785
Solid Waste Infrastructure		158	8,075	8,075	—	—	4,038	4,038	100.0%	8,075
Landfill Sites		—	8,075	8,075	—	—	4,038	4,038	100.0%	8,075
Waste Drop-off Points		158	—	—	—	—	—	—	—	—
Community Assets		9,810	5,950	4,189	651	651	2,094	1,443	66.9%	4,189
Community Facilities		9,910	5,355	3,594	651	651	1,797	1,146	63.8%	3,594
Halls		6,168	1,020	1,020	—	—	510	510	100.0%	1,020
Crèches		3,743	2,975	1,214	—	—	607	607	100.0%	1,214
Markets		—	1,360	1,360	651	651	680	29	4.2%	1,360
Sport and Recreation Facilities		—	595	595	—	—	298	298	100.0%	595
Outdoor Facilities		—	595	595	—	—	298	298	100.0%	595
Heritage assets		30	—	1,000	—	—	500	500	100.0%	1,000
Works of Art		—	—	1,000	—	—	500	500	100.0%	1,000
Other Heritage		30	—	—	—	—	—	—	—	—
Other assets		660	11,562	11,562	—	355	5,781	5,428	93.9%	11,562
Operational Buildings		660	11,562	11,562	—	355	5,781	5,426	93.9%	11,562
Yards		63	—	—	—	—	—	—	—	—
Manufacturing Plant		597	11,562	11,562	—	355	5,781	5,426	93.9%	11,562
Computer Equipment		1,834	2,125	2,125	—	—	1,063	1,063	100.0%	2,125
Computer Equipment		1,834	2,125	2,125	—	—	1,063	1,063	100.0%	2,125
Furniture and Office Equipment		84	7,140	7,140	16	38	3,570	3,532	98.9%	7,140
Furniture and Office Equipment		84	7,140	7,140	16	38	3,570	3,532	98.9%	7,140
Machinery and Equipment		119	128	183	—	55	91	36	39.7%	183
Machinery and Equipment		119	128	183	—	55	91	36	39.7%	183
Transport Assets		—	6,500	6,445	1,426	1,426	3,223	1,797	55.8%	6,445
Transport Assets		—	6,500	6,445	1,426	1,426	3,223	1,797	55.8%	6,445
Total Capital Expenditure on new assets	1	74,385	95,294	94,715	3,844	12,988	47,357	34,369	72.6%	94,715

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		24,090	3,426	7,426	1,542	5,693	3,713	(1,980)	-53.3%	7,426
Roads		24,090	3,426	7,426	1,542	5,693	3,713	(1,980)	-53.3%	7,426
Community Assets										
Community Facilities		28,700	1,360	5,609	960	3,937	2,804	(1,133)	-40.4%	5,609
Taxi Ranks/Bus Terminals		26,700	1,360	5,609	960	3,937	2,804	(1,133)	-40.4%	5,609
Other assets										
Operational Buildings		(63)	340	340	—	—	170	170	100.0%	340
Municipal Offices		(63)	340	340	—	—	170	170	100.0%	340
Total Capital Expenditure on renewal of existing assets	1	50,726	5,126	13,375	2,503	9,631	6,687	(2,943)	-44.0%	13,375

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23						Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		652	-	-	-	-	-	-	-
Roads Infrastructure		652	-	-	-	-	-	-	-
Roads		652	-	-	-	-	-	-	-
Community Assets		39,537	7,628	7,628	-	2,720	3,814	1,094	28.7%
Community Facilities		19,960	7,628	7,628	-	2,720	3,814	1,094	28.7%
Halls		19,960	7,628	7,628	-	2,720	3,814	1,094	28.7%
Sport and Recreation Facilities		19,577	-	-	-	-	-	-	-
Outdoor Facilities		19,577	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	40,189	7,628	7,628	-	2,720	3,814	1,094	28.7%
									7,628

The above tables indicate that the municipality spent R6.3 million for the month from its capital budget for the period ended 31 December 2022. This is concerning performance even though it's a big improvement from previous months, especially considering that the municipality has two major capital programmes being implemented by the municipality that are behind schedule with both having been scheduled for completion by 30 June 2022 already.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description R thousands	Ref 1	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Multi-Year expenditure appropriation</u>	2								
Vote 6 - Engineering Services		66,237	8,988	13,237	960	6,658	6,618	39	1%
<u>Total Capital Multi-year expenditure</u>	4,7	66,237	8,988	13,237	960	6,658	6,618	39	1%
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - Executive and Council		30	—	1,000	—	—	500	(500)	-100%
Vote 2 - Corporate Services		1,855	12,900	12,900	1,442	1,464	6,450	(4,986)	-77%
Vote 4 - Community Services		306	11,388	11,388	—	55	5,694	(5,639)	-99%
Vote 5 - Development Planning		597	13,517	13,517	651	1,006	6,758	(5,752)	-85%
Vote 6 - Engineering Services		96,277	61,256	63,677	3,293	16,156	31,838	(15,682)	-49%
<u>Total Capital single-year expenditure</u>	4	99,064	99,060	102,481	5,386	18,681	51,240	(32,559)	-64%
<u>Total Capital Expenditure</u>		165,301	108,048	115,718	6,346	25,339	57,859	(32,520)	-56%
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>		1,885	13,240	14,240	1,442	1,464	7,120	(5,656)	-79%
Executive and council		30	—	1,000	—	—	500	(500)	-100%
Finance and administration		1,855	13,240	13,240	1,442	1,464	6,620	(5,156)	-78%
<i>Community and public safety</i>		221	1,848	1,903	—	55	951	(896)	-94%
Community and social services		221	1,720	1,720	—	—	860	(860)	-100%
Sport and recreation		—	128	183	—	55	91	(36)	-40%
<i>Economic and environmental services</i>		136,787	67,336	74,005	4,817	20,877	37,003	(16,126)	-44%
Planning and development		76,744	25,820	28,307	1,612	7,664	14,154	(6,490)	-46%
Road transport		60,044	41,516	45,698	3,205	13,213	22,849	(9,636)	-42%
<i>Trading services</i>		26,408	25,625	25,570	88	2,943	12,785	(9,842)	-77%
Energy sources		26,323	16,425	16,425	88	2,943	8,213	(5,269)	-64%
Waste management		85	9,200	9,145	—	—	4,573	(4,573)	-100%
<u>Total Capital Expenditure - Functional Classification</u>	3	165,301	108,048	115,718	6,346	25,339	57,859	(32,520)	-56%
<u>Funded by:</u>									
National Government		64,059	69,945	70,126	1,751	12,361	35,063	(22,702)	-65%
Transfers recognised - capital		64,059	69,945	70,126	1,751	12,361	35,063	(22,702)	-65%
Internally generated funds		101,241	38,103	45,591	4,596	12,978	22,796	(9,818)	-43%
<u>Total Capital Funding</u>		165,301	108,048	115,718	6,346	25,339	57,859	(32,520)	-56%
									115,718

The above table indicate that the municipality spent R6.3 million from its capital budget for the period ended 31 December 2022 which is very discouraging considering that we have three major projects that have been allocated the bigger share of the municipality's available resources that have not performed desirably during the past years and continue to do so in the current year as well.

c) Expenditure on repairs and maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description R thousands	Ref 1	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		6,845	21,346	33,986	7,840	17,713	16,893	(720)	-4.2%	33,986
Roads Infrastructure		3,845	17,582	30,372	7,446	17,319	15,186	(2,134)	-14.0%	30,372
Roads		191	840	640	—	43	320	278	86.7%	640
Road Structures		3,357	16,421	29,211	7,446	17,032	14,806	(2,427)	-16.6%	29,211
Road Furniture		297	520	520	—	244	260	16	6.0%	520
Electrical Infrastructure		3,000	3,764	3,814	393	393	1,807	1,414	78.2%	3,814
MV Networks		3,000	3,764	3,814	393	393	1,807	1,414	78.2%	3,814
Community Assets		482	619	619	150	305	309	5	1.5%	619
Community Facilities		482	619	619	150	305	309	5	1.5%	619
Halls		—	250	250	150	150	125	(25)	-19.7%	250
Libraries		69	155	155	—	155	78	(78)	-100.0%	155
Cemeteries/Crematoria		—	100	100	—	—	50	50	100.0%	100
Parks		413	114	114	—	—	57	57	100.0%	114
Other assets		3,472	4,274	4,274	2	264	2,137	1,874	87.7%	4,274
Operational Buildings		3,472	4,274	4,274	2	264	2,137	1,874	87.7%	4,274
Municipal Offices		3,328	4,125	4,125	2	284	2,063	1,799	87.2%	4,125
Yards		143	149	149	—	—	75	75	100.0%	149
Computer Equipment		35	50	50	—	—	25	25	100.0%	50
Computer Equipment		35	50	50	—	—	25	25	100.0%	50
Furniture and Office Equipment		—	210	210	—	24	105	82	77.6%	210
Furniture and Office Equipment		—	210	210	—	24	105	82	77.6%	210
Machinery and Equipment		256	500	650	—	—	325	325	100.0%	650
Machinery and Equipment		256	500	650	—	—	325	325	100.0%	650
Transport Assets		2,753	2,976	2,976	426	1,635	1,488	(147)	-9.9%	2,976
Transport Assets		2,753	2,976	2,976	426	1,635	1,488	(147)	-9.9%	2,976
Total Repairs and Maintenance Expenditure	1	13,841	29,975	42,765	8,418	19,939	21,382	1,443	6.7%	42,765

The table shows that the municipality spent R8.4 million on the maintenance of its assets and infrastructure during the month of December 2022 with a year to date actual of R19.9 million being below the projected spending by over 6.7% for the same period.

9. Supply chain management

The municipality has an established Supply Chain Management Unit in terms of the Municipal Finance Management Act. The section is placed within the Budget and Treasury to deal centrally with all issues that relate to procurement, demand management, logistics and disposals. The following is the indication of the activities that have occurred within the department for the period being reported on.

a. Acquisition management

To improve the system of acquisition management the following should be taken into considerations

- Goods and services must only be procured in accordance with authorized procurement processes.
- Procurement of goods and services, either through quotations or through a bidding process, must be within the threshold values as determined by National treasury and the municipality's supply chain management policy.

b. Handling of tenders during and Post COVID-19

In attempt to continue delivering services to the communities decisions needed to be taken to ensure that the municipality proceeds with the procurement processes in line with the limitations placed by the regulations governing the movement of people and other things.

The municipality introduced virtual tender briefings using the Facebook live platform to share information with interested parties and provide clarities on tenders issued by the municipality. This was coupled with creation and introduction of email addresses where tenders can be submitted. This was done to address the following:

- Procurement to proceed despite the lockdown
- Protect the public and municipal staff from direct human interaction
- Limit movement in line with the lockdown
- Avoid documents which are known to be one of the carriers of COVID-19

To continue ensuring these processes are transparent the following has been introduced:

- After each live Facebook briefing a register is generated of all those who interacted with the presentation as instructed and posted on the municipal website so that all interested parties know who is considered to have fully complied

- Once the tender closing time passes, a register indication the name of the company, tender amount, email address, date and time is prepared and posted on the municipal website for all bidders to know if their tenders will be considered
- All tenders are evaluated in electronic versions
- The recommended bidders are then requested to make a submission of the hard copies of their submission (originals)
- Only the hard copy of the winning bidder is then filed which also addresses issues with filing space and safety of the documents.

c. Procurement requests below R2000.00

S13.2. (b)(1) Supply Chain Management policy states that 01 written quotation will be obtain for any procurement of transaction below an amount of R2000 including vat.

CreditorName	TotalAmount	Specifications	FunctionDESC	SegmentDESC	CSDRefNumber
AFRICAN COMPASS TRADING 37CC	140.00	REQUEST TABLE WITH TABLE CLOTH	Function:Executive and Council:Core Function:Mayor and Council	Hire Charges Council	MAAA0121475
BHEKI MFO (PTY) LTD	200.00	STILL WATER	Function:Executive and Council:Core Function:Mayor and Council	Community catering 503260695	MAAA0422754
STHWALE TRADING 88 PTY LTD	375.00	REQUEST STILL WATER	Function:Executive and Council:Core Function:Mayor and Council	Catering meetings	MAAA0318074
AAAAXA PROJECTS PTY LTD	500.00	REQUEST FOR 50 X500ML STILL WATER FOR ENVIRONMENTAL AWARENESS CAMPAIGN BEACH ON THE 02/12/2022	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Environmental Awareness catering 2505260485	MAAA0090028
AAAAXA PROJECTS PTY LTD	500.00	REQUEST FOR SUPPLY AND DELIVERY OF 50 DISPOSABLE MASKS FOR ENVIRONMENT AWARENESS CAMPAIGN	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Environmental promotional items 2505260485	MAAA0090028
AAAAXA PROJECTS PTY LTD	50.00	REQUEST FOR SUPPLY AND DELIVERY OF 50 DISPOSABLE GLOVES FOR ENVIRONMEN AWARENESS CAMPAIGN	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Environmental promotional items 2505260485	MAAA0090028
MAPHALA LA TRADING	50.00	REQUEST 50 X 500ML STILL WATER FOR COASTAL COMMITTEE MEETING ON THE 23 AT MDATYA S.S.S	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Stakeholder meetings	MAAA0616983
STHE NTEVI PROJECTS	60.00	REQUEST FOR 50 X500ML STILL WATER FOR WASTE MANAGEMENT CLEANING&AWAREN CAMPAIGN ON THE 17TH/11/2022	Function:Waste Management:Core Function:Solid Waste Removal	Catering campaign 5020260490	MAAA0424343
MTHOBELI MSIZA	750.00	REQUEST CHAIRS	Function:Executive and Council:Core Function:Mayor and Council	Hiring program 50260191	special gender MAAA0291502
MTHOBELI MSIZA	800.00	REQUEST TPA SYSTEM	Function:Executive and Council:Core Function:Mayor and Council	Hiring program 50260191	special gender MAAA0291502
AFRICAN		REQUEST STILL WATER	Function:Executive and Council:Core	Catering	Councillors MAAA0121475

Creditor Name	Total Amount	Specifications	FunctionDESC	SegmentDESC	CSDRefNumber
COMPASS TRADING 37CC	900.00		Function: Mayor and Council	meetings	
MEYFIE CONSTRUCTION AND PROJECT	975.00	REQUEST STILL WATER	Function: Executive and Council; Core Function: Mayor and Council	Whippery support catering costs 50260175	MAAA0108394
STHENTEVI PROJECTS	1,200.00	REQUEST FOR SUPPLY AND DELIVERY OF 1 FOLDED TABLE FOR WASTE MANAGEMENT AWARENESS CAMPAIGN	Function: Waste Management; Core Function: Solid Waste Removal	Promotional material cleaning campaign	MAAA0424343
MTHOBELI MSIZA	1,250.00	REQUEST TENT TO ACCOMMODATE 150 PEOPLE	Function: Executive and Council; Core Function: Mayor and Council	Hiring costs	special gender
JAMELIGE NGE TRADING	1,400.00	CHAIR HIRE	Function: Executive and Council; Core Function: Mayor and Council	Hiring costs	special gender
MTHAH TRADING ENTERPRISE PTY	1,400.00	REQUEST FOR SUPPLY AND DELIVERY OF 20 X A3 CLIMATE CHANGE POSTERS FOR PROMOTIONAL MATERIAL FOR IMPLEMENTATION OF CLIMATE CHANGE STRATEGY ON 14/12/2022	Function: Environmental Protection: Core Function: Biodiversity and Landscape	Environmental Awareness promotional items	MAAA0667394
MTSHULANA TRADING AND PROJECTS	1,500.00	REQUEST STILL WATER	Function: Finance and Administration: Core Function: Marketing; Customer Relations; Publicity and Media Co-ordination	Customer care catering	MAAA1134705
AAAXA PROJECTS PTY LTD	1,550.00	REQUEST FOR SUPPLY AND DELIVERY OF PORTABLE SPEAKER WITH MICROPHONE FOR ENVIRONMENTAL AWARENESS CAMPAIGN	Function: Environmental Protection: Core Function: Biodiversity and Landscape	Environmental Awareness promotional items	MAAA0090028
MASINYANE AND SON (PTY) LTD	1,600.00	HIRING OF ORDINARY TOILETS	Function: Executive and Council; Core Function: Mayor and Council	Hire elderly programs	MAAA0551580
PONDOLA ND TIMES	1,800.00	REQUEST ADVERTISEMENT FOR ORDINARY MEETING IN TWO LOCAL NEWSPAPERS	Function: Executive and Council; Core Function: Municipal Manager; Town Secretary and Chief Executive	Advertising MM	MAAA0570434
THE CHOSSEN TRADING & PROJECT	1,800.00	REQUEST 150 X 500ML STILL WATER FOR INDIGENT AWARENESS CAMPAIGN AT OLI ADELAIDE TAMBO REGIONAL HOSPITAL AT 10H00 ON 5/12/2022	Function: Community and Social Services; Non-core Function: Population Development	Catering Indigent	MAAA0367874
PONDOLA ND TIMES	1,990.00	Request for advertisement of Agricultural inputs and material to sup Bizana Farmers	Function: Planning and Development: Core Function: Economic	Advertising fees 1505	MAAA0570434

CreditorName	TotalAmount	Specifications	FunctionDESC	SegmentDESC	CSDRefNumber
GROUP TWO MEDIA COMPANY	1,990.65	REQUEST FOR RE-ADVERT FOR DEVELOPMENT OF KUBHA/MAGUSHENI LOCAL SPATIAL DEVELOPMENT FRAMEWORK	Function: Planning and Development: Core Function: Development/Planning	Advertising fees 1505	MAAA0943404
GROUP TWO MEDIA COMPANY	1,990.65	REQUEST FOR RE- ADVERTISMENT FOR THE FOLLOWING: MAINTENANCE & REPAIRS TRAFFIC LIGHTS (3YEARS), SUPPLY AND DELIVERY OF CLEANING RESOURCES, REHABILITATION & MAINTENANCE OF DUMPING SITE (18 MONTHS), EX	94ded894-6bd4-4532-9789-fc4219fcfb2	Advertising	MAAA0943404
GROUP TWO MEDIA COMPANY	1,990.65	REQUEST ADVERTISEMENT FOR ORDINARY MEETING IN TWO LOCAL NEWSPAPER	Function: Executive and Council: Core Function: Municipal Manager; Town Secretary and Chief Executive	Advertising MM	MAAA0943404
JAMELIGE NGE TRADING	2,000.00	TENT HIRE	Function: Executive and Council: Core Function: Mayor and Council	Hiring costs special gender	MAAA0667594
MTHAH TRADING ENTERPRIS EPTY	2,000.00	REQUEST FOR 100 X 500ML STILL WATER FOR IMPLEMENTATION OF CLIMATE CHANGE STRATEGY WORKSHOP IN ETYENI AA ON THE 14/12/2022 AT 10H00	Function: Environmental Protection: Core Function: Biodiversity and Landscape	Environmental Awareness catering 2505260485	MAAA0368365
MTHAH TRADING ENTERPRIS EPTY	2,000.00	REQUEST FOR SUPPLY AND DELIVERY OF 5 X A0 CLIMATE CHANGE POSTERS FOR P MATERIAL ON THE 14/12/2022	Function: Environmental Protection: Core Function: Biodiversity and Landscape	Environmental Awareness promotional items 2505260485	MAAA0368365
PONDOLA ND TIMES	2,000.00	REQUEST TO RE-ADVERTISE FOR ELECTRIFICATION OF LOWER-ETHRIDGE REQUEST TO RE-ADVERTISE FOR CONSTRUCTION OF WARD 13 ECDC	Function: Planning and Development: Core Function: Project Management Unit	Advertising fees PMU	MAAA0570434
PONDOLA ND TIMES	2,000.00	REQUEST TO RE-ADVERTISE FOR PROCUREMENT OF CHRISTMAS LIGHTS, REQUEST TO RE-ADVERTISE FOR ELECTRIFICATION OF MAINTENANCE/REPLACEMENT OF DA STREETLIGHT POLES AND CABLES AND	Function: Planning and Development: Core Function: Project Management Unit	Advertising fees PMU	MAAA0570434

d. Procurement requests above R2, 000.00 but below R30, 000.00

Procurement of goods and services above R2000.00 but below R30 000.00 is done through a three-quotation system

CreditorName	TotalAmount	Specifications	FunctionDESC	SegmentDESC	CSDR refNumber
STHWALE TRADING 88 PTY LTD	2,250.00	REQUEST VIP TEA	Function: Executive and Council: Core Function: Mayor and Council	Catering Councillors meetings	MAA A0318 074
EVEETHO TRADING 820(PTY)LTD	2,500.00	BLACK INK PENS	Function: Planning and Development: Core Function: Economic Development/Planning	Business Conference marketing materials	MAA A0260 078
JAMELIGENGE TRADING	2,500.00	PA SYSTEM	Function: Executive and Council: Core Function: Mayor and Council	Hiring costs special program gender 505260191	MAA A0667 594
AAAAXA PROJECTS PTY LTD	2,700.00	REQUEST FOR SUPPLY AND DELIVERY OF 1 X FIRST AID KIT FOR ENVIRONMENTAL CAMPAIGN	Function: Environmental Protection: Core Function: Biodiversity and Landscape	Awareness promotional items	MAA A0090 028
AAAAXA PROJECTS PTY LTD	3,000.00	REQUEST FOR HIRING OF 2 X TAXIS FROM FREE METHODIST SPS TO MZAMBA BEAC ENVIRONMENTAL AWARENESS CAMPAIGN ON THE 02/12/2022	Function: Environmental Protection:Core Function:Biodiversity and Landscape	Environmental Awareness Hiring costs 2505260485	MAA A0090 028
MASINYANE AND SON (PTY) LTD	3,250.00	500g PACKETS OF CHIPS	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly programme 505260189	MAA A0551 580
MUNSOFT (PTY) LTD	3,532.80	BACKUP STORAGE 3 TB FOR NOVEMBER	Function:Finance and Administration:Core Function:Information Technology	Lease and usage	MAA A0175 705
STHE NTEYI PROJECTS	3,700.00	REQUEST FOR CATERING FOR 50 PARTICIPANTS FOR WASTE MANAGEMENT CLEANING CAMPAIGN IN WARD 1 ON THE 17TH/11/2022 AT 09H00	Function:Waste Management:Core Function:Solid Waste Removal	Catering cleaning campaign 5020260490	MAA A0424 343
ADNAMA PROJECTS PTY LTD	3,900.00	REQUEST FOR 10 LONG NOSE PLIERS FOR GRASS CUTTING	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0380 817
ADNAMA PROJECTS PTY LTD	4,000.00	REQUEST FOR 20BOXES OF Dust Mask FOR GRASS CUTTING COMMITTEE MEETING ON 23/11/2022 AT MDATYASSS	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0380 817
MAPHALALA TRADING	4,250.00	REQUEST CATERING FOR 50 PARTICIPANTS FOR COASTAL AWARNESS CAMPAIGN IN MZAMB THE 02/12/2022	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Stakeholder meetings Environmental Awareness catering 2505260485	MAA A0616 983
AAAAXA PROJECTS PTY LTD	4,500.00	REQUEST 50 X LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN IN MZAMB THE 02/12/2022	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Business Conference marketing materials	MAA A0260 078
EVEETHO TRADING 820(PTY)LTD	4,500.00	A3 BRANDED PAPER BAGS	Function:Planning and Development:Core Function:Economic Development/Planning		

CreditorName	TotalAmount	Specifications	FunctionDESC	SegmentDESC	CSDR eNtU mber
MEYIFE CONSTRUCTIO N AND PROJEC T	4,875.00	REQUEST TEA HIRING OF 3 POLE TENT WITH 200 CHAIRS,RECTANGULAR TABLES WITH CLOTHS A SYSTEM FOR COMMUNITY EDUCATION	Function:Executive and Council:Core Function:Mayor and Council	Whippery support catering costs	MAA A0108 394
BHEKIMFO (PTY) LTD	4,900.00	REQUEST FOR SUPPLY AND DELIVERY OF 50 DISPOSABLE APRONS FOR ENVIRONMENT AWARENESS CAMPAIGN	Function:Executive and Council:Core Function:Mayor and Council	Community Education hiring costs 505260175	MAA A0422 754
AAAXA PROJECTS PTY LTD	5,000.00	FLAT FABRIC BANNER REQUEST FOR SUPPLY AND DELIVERY OF 1 X GREEN SHADE CLOTH (80%) (1.8X50 CLEANING EQUIPMENT FOR WASTE MANAGEMENT	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Environmental Awareness promotional items	MAA A0090 028
EVEETHO TRADING 820(PTY)LTD	5,000.00	REQUEST FOR SUPPLY AND DELIVERY OF 1 X GREEN SHADE CLOTH (80%) (1.8X50 CLEANING EQUIPMENT FOR WASTE MANAGEMENT	Function:Planning and Development:Core Function:Economic Development/Planning	Business Conference marketing materials 1505	MAA A0260 078
MASINYANE AND SON (PTY) LTD	5,200.00	VANILLA CUSTARD	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0645 777
MASINYANE AND SON (PTY) LTD	5,250.00	CHAR HIRE	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
MASINYANE AND SON (PTY) LTD	5,850.00	TEA BAGS	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
EVEETHO TRADING 820(PTY)LTD	6,000.00	PULL UP BANNERS	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
EVEETHO TRADING 820(PTY)LTD	6,000.00	A4 BRANDED WHITE PAPER BAGS.	Function:Planning and Development:Core Function:Economic Development/Planning	Business Conference marketing materials 1505	MAA A0260 078
EVEETHO TRADING 820(PTY)LTD	6,000.00	POP UP BANNERS	Function:Planning and Development:Core Function:Economic Development/Planning	Business Conference marketing materials 1505	MAA A0260 078
ADNAMA PROJECTS PTY LTD	6,100.00	REQUEST FOR 2X1LITRES TWO STROKE FOR GRASS CUTTING	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0380 817
MASINYANE AND SON (PTY) LTD	6,500.00	PACKETS OF SOFT SWEETS	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
MASINYANE AND SON (PTY) LTD	6,500.00	PEANUTS	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
MASINYANE AND SON (PTY) LTD	6,500.00	ENDEARMENTS (CANDY 25g)	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580

CreditorName	TotalAmmnt	Specifications	FunctionDESC	SegmentDESC	CSDR enumber
MASINYANE AND SON (PTY) LTD	6,500.00	BROWN SUGAR	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580
MEYFE CONSTRUCTIO N AND PROJEC T	6,500.00	REQUEST LUNCH WITH SOFT DRINKS	Function:Executive and Council:Core Function:Mayor and Council	Whippery support catering costs 505260175	MAA A0108 394
MUNSOFT (PTY)LTD	6,568.80	PERPETUAL ESD	Function:Finance and Administration:Core Function:Information Technology	Lease and usage 705	MAA A0175
SANDISO ZANGOXOLO CONTRACTING	7,500.00	REQUEST LUNCH PACKS	Function:Executive and Council:Core Function:Mayor and Council	Catering special programs gender 356	MAA A0601 356
STHENTEYI PROJECTS	8,000.00	REQUEST FOR SUPPLY AND DELIVERY OF 4 CAMP CHAIRS FOR WASTE MANAGEMENT AWARENESS CAMPAIGN	Function:Waste Management:Core Function:Solid Waste Removal	Promotional material cleaning campaign 343	MAA A0424 343
AFRICAN COMPASS TRADING 37CC	8,100.00	REQUEST VIP LUNCH WITH SOFT DRINKS	Function:Executive and Council:Core Function:Mayor and Council	Catering Councillors meetings 475	MAA A0121
HI-LAND EXHAUST AND ALIGNMENT	8,239.98	REQUEST FOR THREE TYRES FOR INX 733EC ISUZU KB 300L WITH REGISTRATION SIZE 265/60R18 (ALL TERRAIN TYRES)	Function:Finance and Administration:Core Function:Fleet Management	Vehicle maintenance outsourced 1010235115	MAA A0184 100
KWIK-FIT BIZANA	8,257.00	REQUEST REPLACEMENT OF 4 X 205/70R15 TOYOTA HILUX TYRES, REGISTRATION FWS 549 EC FOR SECURITY SECTION	Function:Public Safety:Core Function:Police Forces: Traffic and Street Parking Control	Police- Vehicle Maintenance 288	MAA A0408 288
MTSHULANA TRADING AND PROJECTS	8,500.00	REQUEST LUNCH PACKS	Function:Finance and Administration:Core Function:Marketing; Customer Relations; Publicity and Media Co-ordination	Customer care catering 515260179	MAA A1134 705
RAINBOWS AND SONS PROJECTS (PT) EVERTHO TRADING 820(PTY)LTD	9,225.00	REQUEST 3 TAXIS (QUANTUM) FOR CONSTITUENCY WORK PROGRAMME ON THE 10 DE 2022 AT MOUNT AYLIFF	Function:Executive and Council:Core Function:Economic Development/Planning	Whippery support transport hire 1505	MAA A1272 561
MASINYANE AND SON (PTY) LTD	10,000.00	BRANDED USB PENS	Function:Planning and Development:Core Function:Mayor and Council	Business Conference marketing materials 078	MAA A0260
MASINYANE AND SON (PTY) LTD	10,000.00	HIRING OF PA SYSTEM	Function:Executive and Council:Core Function:Mayor and Council	Hire elderly program 505260189	MAA A0551 580
MTHAH TRADING ENTERPRISE PTY	10,000.00	TENT HIRE	Function:Executive and Council:Core Function:Mayor and Council	Hire elderly program 505260189	MAA A0551 580
MASINYANE AND SON (PTY) LTD	10,400.00	REQUEST CATERING FOR 100 PARTICIPANTS FOR IMPLEMENTATION OF CLIMATE CH STRATEGY WORKSHOP IN ETYENI A/A AT 10H00 ON THE 14/12/2022	Function:Environmental Protection:Core Function:Biodiversity and Landscape	Environmental Awareness catering 2505260485	MAA A0368 565
MASINYANE AND SON (PTY) LTD	10,400.00	YOGHURT (1kg)	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program 505260189	MAA A0551 580

CreditorName	TotalAamt	Specifications	FunctionDESC	SegmentDESC	CSDR refNu mber
KWIK-FIT BIZANA	10,557.00	REQUEST FOR FOUR TYRES OF TOYOTA HILUX WITH REGISTRATION NUMBER HL SIZE LT24S/ 70 R16 (ALL TERRAIN TYRES)	Function:Finance and Administration:Core Function:Fleet Management	Vehicle maintenance outsourced	MAA A0408 288
MTHOBELI MSIZA	11,250.00	REQUEST FOR LUNCH WITH SOFT DRINKS	Function:Executive and Council:Core Function:Mayor and Council	Catering special programs gender	MAA A0291 502
MASINYANE AND SON (PTY) LTD	11,700.00	JUICE	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly program	MAA A0551 580
ADNAMA PROJECTS PTY LTD	11,900.00	REQUEST FOR 20X Trimmer-red Line for petrol 3.5(Nylon Cord) FOR GRASS	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0380 817
AXOLE ENTERPRISE PTY LTD	12,000.00	LUNCH PACKS FOR OR TAMBO LEGACY (COMMUNITY ENGAGEMENTS)	Function:Executive and Council:Core Function:Mayor and Council	Catering Legacy	MAA A0790 261
KNOWNTHEMB EKO FAMILY PROJECT	12,000.00	REQUEST FOR SUPPLY AND DELIVERY OF 300 X MAKHULU RAKES FOR CLEANING EQ FOR WASTE MANAGEMENT.	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0645 777
THE CHOSSEN TRADING & PROJECT	12,750.00	REQUEST 150 X LUNCH PACKS FOR INDIGENT AWARENESS CAMPAIGN ON THE 5/12/ AT 10H00 IN OLIVER AND ADELAIDE TAMBO REGIONAL HOSPITAL	Function:Community and Social Services:Non-core Function:Population Development	Catering Indigent	MAA A0367 874
H V Test Academy (Pty) Ltd	13,662.00	PAYMENT FOR TRAINING FOR ELECTRICITY EMPLOYEES	Function:Finance and Administration:Core Function:Human Resources	Tuition fees	MAA A0785 377
STHE NTEYI PROJECTS	14,000.00	REQUEST FOR SUPPLY AND DELIVERY OF BRANDED GAZEBO TENT FOR WASTE MANAG CLEANING&AWARNESS CAMPAIGN	Function:Waste Management:Core Function:Solid Waste Removal	Promotional material cleaning campaign	MAA A0424 343
NOMINATION TRADING ENTERPRISE	16,000.00	REQUEST FOR ONE CHAIR FOR MANAGER MUNICIPAL OPERATIONS	Function:Finance and Administration:Core Function:Administrative and Corporate Support:Corporate Services	Office Furniture	MAA A0618 209
EVEETHO TRADING 820(PTY)LTD	17,000.00	2m BRANDED BLACK TABLE CLOTHS	Function:Planning and Development:Core Function:Economic Development/Planning	Business Conference marketing materials	MAA A0260 078
THE INSTITUTE OF INTERNAL AXOLE ENTERPRISE PTY LTD	17,296.00	PAYMENT FOR CIA ASSESSMENT	Function:Human Resources	Tuition fees	MAA A0005 432
JAMELIGENGE TRADING	18,000.00	GIFT VOUCHERS CATERING FOR 200 PEOPLE IN WARD 32 FOR COMMUNITY EDUCATION MEETING ON THE 28/10/2022 AT KARJIES SPORTS GROUND	Function:Executive and Council:Core Function:Mayor and Council	Promotional items and Tockens Legacy	MAA A0790 261
BHEKIMFO (PTY)LTD	18,000.00		Function:Executive and Council:Core Function:Mayor and Council	Community Education catering	MAA A0422 754
MASINYANE	19,000.00	REQUEST LUNCH WITH SOFT DRINKS MILK (10'S LONG LIFE)	Function:Executive and Council:Core Function:Mayor and Council	Catering special programs gender	MAA A0667 594
			Function:Executive and Council:Core	Gifts Elderly program	MAA

CreditorName	TotalAamt	Specifications	FunctionDESC	SegmentDESC	CSDR refNo number
AND SON (PTY) LTD	19,500.00		Function:Mayor and Council		505260189
KWIK-FIT BIZANA	19,800.01	REQUEST REPLACEMENT OF 265/60R1891VBF ALL TERRAIN TOYOTA HILUX TYRES F SECTION	Function:Public Safety:Core Function:Police Forces: Traffic and Street Parking Control	Police- Vehicle Maintenance	MAA A0408 288
MVAZANAS CONSTRUCTIO N	22,250.00	REQUEST FOR HIRING OF A TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Function:Waste Management:Core Function:Solid Waste Removal	Transport Hire	MAA A0015 090
GOVERNMENT PRINTING WORKS	24,211.20	REQUEST TO GAZETTE WASTE MANAGEMENT BYLAWS	Function:Finance and Administration:Core Function:Legal Services	Printing Bylaws	515225011
UNIVERSITY OF KWAZULU-NATAL	25,000.00	REQUEST FOR STUDY ASSISTANCE OF MZWETU MTEFANDABA (SEMESTER ONE)	Function:Finance and Administration:Core Function:Human Resources	Tuition fees	MAA A0128 726
AFRICAN COMPASS TRADING PTY CC	25,500.00	REQUEST LUNCH WITH SOFT DRINKS	Function:Executive and Council:Core Function:Mayor and Council	Whippery support catering costs	MAA A0121 475
MASNYANE AND SON (PTY) LTD	26,000.00	CHOICE ASSORTED	Function:Executive and Council:Core Function:Mayor and Council	Gifts Elderly programe	505260175
ESRI SOUTH AFRICA	26,846.98	REQUEST FOR ANNUAL LICENCE FEES	Function:Finance and Administration:Core Function:Information Technology	Licence fees	MAA A0003 912
PHINDULUSE TRADING ENTR	30,000.00	REQUEST FOR SUPPLY AND DELIVERY OF 15000 REFUSE BAGS FOR REFUSE ACTIVI	Function:Finance and Administration:Core Function:Finance:Default	Finished Goods:Acquisitions	MAA A0566 925

691,271.77

e. Procurement above R30 000 but below R200 000

Procurement of goods and services above R30 000.00 but below R200 000.00 is done through a system of advertising on website and the tender notice board and reports to be evaluated using PPPFA.

Creditor Name	Total Amnt	Specifications	Function DESC	Segment DESC	CSDRe Numb er
EVETHO TRADING 820(PTY)LTD	40,000.00	A5 BRANDED NOTE BOOKS	Function: Planning and Development: Core Function: Economic Development/Planning	Business Conference marketing materials 1505	MAAA 026007 8
EZAMAVOVO TRADING (PTY) LTD	44,000.00	HIRING OF TENT, CHAIRS AND PA SYSTEM	Function: Executive and Council: Core Function: Mayor and Council	Hiring- Children Program	MAAA 012871 1
MASNYANE AND SON (PTY) LTD	51,000.00	CATERING FOR ELDERLY AWARENESS CAMPAIGN	Function: Executive and Council: Core Function: Mayor and Council	Catering elderly programme 505260189 0	MAAA 055158 0
NOMINATION TRADING ENTERPRISE	52,500.00	CATERING, HIGH TEA, LUNCH AND LUNCH PACKS FOR COMMUNITY SAFETY AWAREME	Function: Public Safety: Core Function: Police Forces; Traffic and Street Parking Control	Traffic Awareness Campaign catering	MAAA 061820 9
EZAMAVOVO TRADING (PTY) LTD	54,900.00	GIFTS FOR INKCIYO	Function: Executive and Council: Core Function: Mayor and Council	Promotional items childrens program 505260194	MAAA 012871 1
SEBEKHO HOLDINGS LTD	72,160.00	PAYMENT TO SEBEKHO HOLDINGS PTY LTD FOR SUPPLY AND DELIVERY OF PWD SUP MATERIAL	Function: Executive and Council:Core Function:Mayor and Council	Promotional items PWD 505260280	MAAA 059692 3
EZAMAVOVO TRADING (PTY) LTD	96,420.00	GROCERIES AND CATERING FOR INKCIYO END YEAR FUNCTION	Function: Executive and Council:Core Function:Mayor and Council	Catering Childrens program 505260194	MAAA 012871 1
NOMINATION TRADING ENTERPRISE	102,500.00	HIRE CHARGES FOR TRANSPORT, TENT, CHAIRS, CHAIR COVERS, TENT, TABLES SOUND SYSTEM AND TOILETS	Function: Public Safety:Core Function:Police Forces; Traffic and Street Parking Control	Traffic awareness campaign hiring charges	MAAA 061820 9
EVETHO TRADING 820(PTY)LTD	122,500.00	PAYMENT FOR SUPPLY AND DELIVERY OF COLD ASPHALT	Function:Road Transport:Core Function:Roads	CBD Road maintenance \$5505235140	MAAA 026007 8
NCAIANA TRADING AND PROJECTS	163,400.00	PAYMENT FOR SUPPLY AND DELIVERY OF ANIMAL FEED	Function:Public Safety:Core Function:Licensing and Control of Animals	Pound Inventory	MAAA 066660 5
THAHLE PROJECTS	182,756.77	FINAL RETENTION FOR WARD 01 ECDC	Function:Planning and Development:Core Function:Project Management Unit	Retentions Withdrawal \$	MAAA 022491 8
MBS CONSULTING	198,500.00	PAYMENT FOR FRAUD AWARENESS WORKSHOP	Function:Internal Audit:Core Function:Governance Function	Internal Audit fees	MAAA 056347 3
					1,180,636.77

10. Status of Tenders

This procurement is done through a system of competitive bidding processes advertised on the provincial paper for a minimum of 14 days as per Regulation 14 as per S19 of Treasury Regulation of MFMA.

a) Mini Tender progress for December 2022

SUCCESSFUL TENDER NO	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1 THE MANES	R 171,125.00	R -	R 171,125.00	WMM LM 20/07/2022 PCE	PROCUREMENT OF PROTECTIVE CLOTHING (ELECTRICITY)	Friday, 02 December 2022	ENGINEERING SERVICES
2 MASINYAN E & SON	R 165,100.00	R -	R 165,100.00	WMM LM 12/09/22 P MMME	PROCUREMENT OF SAME EQUIPMENT, PROTECTIVE CLOTHING, MACHINERY AND PM	Friday, 02 December 2022	LED
3 8207 EVETHO TRADING	R 78,850.00	R -	R 78,850.00	WMM LM 19/08/22 P MNL	PRINTING OF MUNICIPAL NEWSLETTER	Friday, 02 December 2022	MUNICIPAL MANAGER
4 A BANGUL ICT SOLUTIONS	R 197,345.72	R -	R 197,345.72	WMM LM 15/08/22 CCTV C	SUPPLY, DELIVERY, & INSTALLATION OF 15 CCTV CAMERAS	Monday, 05 December 2022	COMMUNITY SERVICES
5 LUDWALA INSTMEN T SERVICES	R 138,300.00	R 138,300.00	R -	WMM LM 26/10/22/02 CCP	CUSTOMER CARE PROGRAMMES	Monday, 05 December 2022	MUNICIPAL MANAGERS OFFICE
6 SEBERHO HOLDINGS EZAMAVO VO	R 75,840.00	R -	R 75,840.00	WMM LM 24/10/22 MSAA 2023	MAYORIAL SCHOOLS ACHIEVEMENT AWARDS 2023	Monday, 05 December 2022	MUNICIPAL MANAGERS OFFICE
7 TRADING THE MANES	R 176,000.00	R -	R 176,000.00	WMM LM 16/11/22 S&D &L&S	SUPPLY AND DELIVERY OF LAPTOPS ANS SOFTWARE	Thursday, 06 December 2022	CORPORATE SERVICES
8 THE MANES	R 178,800.00	R -	R 178,800.00	WMM LM 16/11/22 DAC (W05)	SUPPLY AND DELIVERY OF BRANDING & MARKETING MATERIAL(LIFE GUARDS)	Thursday, 06 December 2022	LED
9 THE MANES	R 99,700.00	R -	R 99,700.00	WMM LM 16/11/22 DAC (W05)	DISASTER AWARENESS CAMPAIGN	Thursday, 06 December 2022	COMMUNITY SERVICES
EZAMAVO VO					SUPPLY, DELIVERY & INSTALLATION OF METAL WASTE RECEPTACLES	Tuesday, 13 December 2022	COMMUNITY SERVICES
10 TRADING THE MANES	R 80,000.00	R -	R 80,000.00	SD&VR CBD	SUPPLY AND DELIVERY OF CLEANING MATERIAL	Wednesday, 14 December 2022	CORPORATE SERVICES
1 MOYA TRADING	R 78,000.00	R 78,000.00	R -	WMM LM 08/11/22 V CHHS (not scanned)	SUPPLY AND DELIVERY OF VOUCHERS FOR CHILD HEADED HOUSEHOLDS	Wednesday, 21 December 2022	MUNICIPAL MANAGERS OFFICE

SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
EVETHO TRADING	R 72,160.00	R -	R 72,160.00	WMM1 LM 26/10/22/01 PMW (not scanned)	SUPPLY AND DELIVERY OF PROMOTIONAL MATERIAL FOR WARD COMMITTEE MEMBERS	Thursday, 15 December 2022	MUNICIPAL MANAGERS OFFICE
CJEEY HOLDINGS	R 188,200.00	R -	R 188,200.00	WMLMM1 LM 22/11/22 PM (not scanned)	PROMOTIONAL MATERIAL FOR INDIGENT AWARENESS CAMPAIGN	Wednesday, 21 December 2022	COMMUNITY SERVICES
LUDWALA INVESTMENT SERVICES	R 162,500.00	R -	R 162,500.00	WMM1 LM 17/22/01 BRB	SUPPLY AND DELIVERY OF 130 000 BLACK REFUSE BAGS	Wednesday, 21 December 2022	COMMUNITY SERVICES
Total	R 1,996,220.72	R 350,600.00	R 1,645,620.72				

b) Tenders awarded during the month of December 2022

Competitive Bidding

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMEN T
				Dec-22		
1	Mvi Construction and Maintenance	R 2,358,132.67	WMM LM 00093	REHABILITATION OF MATSHEZINI ACCESS ROAD	Monday, 19 December 2022	Engineering Services
2	Isiyuno Esile Construction	R 7,534,851.06	WMM/LM 00097	CONSTRUCTION OF TSHUZE TO LUPHULISWENI ACCESS ROAD	Wednesday, 21 December 2022	Engineering Services
3	YG Solutions	R 8,162,989.79	WMM/LM 0060E	ELECTRIFICATION OF MSARHWENI ACCESS VILLAGE	Wednesday, 21 December 2022	Engineering Services
4	Iheans Traveling Agency	Rates	WMM LM TRA	PROVISION OF TRAVEL AGENCY FOR 36 MONTHS	Wednesday, 21 December 2022	BTO
5	Tunimart	Rates	WMM LM TRA	PROVISION OF TRAVEL AGENCY FOR 36 MONTHS	Wednesday, 21 December 2022	BTO
6	Bomba Diesel	Rates	WMM LM 09/09/1/01	SUPPLY AND DELIVERY OF STATIONERY FOR 12 MONTHS	Wednesday, 21 December 2022	BTO
7	Nikhwe Group	R 700,000.00	WMM LM FEN	FENCING OF MZAMBA COMMUNITY HALL & DUDUMENI COMMUNITY HALL	Wednesday, 21 December 2022	Community Services
Total		R 18,755,973.52				

c) Status of current tenders

Name Of The Project	Bid Number	Chargerson	Closing Date	Validity	Validity Period	Status
Multi Discipline Panel Of Consultants	WMM LM 3/05/22/06 Mdp	Ms. L. Mhlelenabana	05 December 2022	90	05 March 2023	To Be Adjudicated
Supply And Delivery Of Protective Clothing For Protection Services	WMM 09/06/22 Pops	Not Appointed	20 December 2022	90	20 March 2023	To Be Appointed
Maintenance Of Traffic Lights For 3 Years	WMM LM 09/06/22 Mtl	Not Appointed	20 December 2022	90	20 March 2023	To Be Appointed
Construction Of Ward 13 Ecdc(Re-Advert)	WMM LM 31/05/22/05 Ecdc	Not Appointed	04 January 2023	90	04 April 2023	To Be Appointed
Hiring Of Waste Management Trucks And Bakkie For Winnie Medikizela Mandela LM	WMM LM 23/08/22 H T&B	Not Appointed	10 January 2023	90	10 April 2023	To Be Appointed
Preparation Of A Grap Compliant Immovable Asset Register For	WMM LM 14/06/22 Far	Ms. Z. Mchlo	05 December	90	05 March 2023	To Be

Name Of The Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	Status
2022/23 - 25 Financial Year.			2022			Adjudicated
Provision Of Insurance Services (60 Months)	WMM LM 27/10/21/01 Fis	Ms. Z. Methlo	05 December 2022	90	05 March 2023	To be re-advertised
Supply And Delivery Of Cleaning Resources	WMM LM 04/08/22/01 Sdc	Not Appointed	09 January 2023	90	09 April 2023	To Be Appointed
Rehabilitation And Maintenance Of Dumping Site	WMM LM 04/08/22/02 Rnd	Not Appointed	09 January 2023	90	09 April 2023	To Be Appointed
Extension Of Waste Management Service	WMM LM 04/08/22/01 Ewm	Not Appointed	10 January 2023	90	10 April 2023	To Be Appointed
Supply & Delivery Of A Customized Change Rooms Container	WMM LM 11/02/22/01 Ccr	Not Appointed	04 January 2023	90	04 April 2023	To Be Appointed
Service Provider To Conduct Mbizana Heritage Research	WMM LM 11/08/22/01 Mhr	Mr. S. Morlock	27 September 2022	90	26 December 2022	To be re-advertised
Land Survey Services	WMM LM 24/08/22 Lss	Not Appointed	30 December 2022	90	30 March 2023	To Be Appointed
Development Of Kubha/ Maguseni Lsdf	WMM LM 24/08/22 K/M Lsdf	Not Appointed	30 December 2022	90	30 March 2023	To Be Appointed
Revalidation Of A Township Establishment	WMM LM 24/08/22 Rte	Not Appointed	30 December 2022	90	30 March 2023	To Be Appointed
Procurement Of Seven Room Infrastructure	WMM 11/02/22/01 Ccr	Ms. N. Jokweni	14 September 2022	90	13 December 2022	To be re-advertised
Repairs of Municipal building	WMM LM 00099 R & M MB	Not Appointed	23 December 2022	90	23 March 2023	To Be Appointed
Electrification of Lower Ethridge Village	WMM LM 00057E MV	Not Appointed	04 January 2023	90	04 April 2023	To Be Appointed
Electrification of Zzithyaneni Village	WMM LM 00058 EMV	Not Appointed	09 January 2023	90	09 April 2023	To Be Appointed
Provision of Internal Audit Services	WMM LM 06/10/22/03 IAS	Not Appointed	05 January 2023	90	05 April 2023	To Be Appointed
Refurbishment Lv Lines In Extension 4	WMM LM 00081 R Lv	Not Appointed	30 December 2022	90	30 March 2023	To Be Appointed
Hiring of Construction Plant	WMM LM 08/12/22/02 HCP	Not Appointed	09 January 2023	90	09 April 2023	To Be Appointed
Construction of Sidanga A/R with bridges	WMM LM 0098	Ms. N. Jokweni	25 November 2022	90	23 February 2023	To Be Adjudicated
Streetlight Maintenance/ Replacement Of Damaged Streetlight Poles And Cables	WMM LM 00080 Sm/Rds	Not Appointed	30 December 2022	90	30 March 2023	To Be Appointed
Construction of Guard Gouse at DLTC	WMM LM 08/12/22/01 CGH	Not Appointed	09 January 2023	90	09 April 2023	To Be Appointed

d) Deviations

No deviations were approved for the month.

e) Fruitless and Wasteful Expenditure

No fruitless and wasteful expenditure was incurred during the month.

f) Irregular Expenditure

No irregular expenditure was identified during the month.

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of November 2022. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred while no provider is excluded:

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	Ward no.
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	2022 /12/05	1,800.00	REQUEST ADVERTISEMENT FOR ORDINARY MEETING IN TWO LOCAL NEWSPAPERS	Ward 17
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Population Development	2022 /12/12	1,990.65	REQUEST FOR RE-ADVERTISEMENT FOR THE FOLLOWING: MAINTENANCE & REPAIRS TRAFFIC LIGHTS (3YEARS)	Kokst ad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Town Planning	2022 /12/12	1,990.65	REQUEST FOR RE-ADVERT FOR DEVELOPMENT OF KUBHA/MAGUSHENI LOCAL SPATIAL BUILDING	Kokst ad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	2022 /12/05	1,990.65	REQUEST ADVERTISEMENT FOR ORDINARY MEETING IN TWO LOCAL NEWSPAPER	Kokst ad
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	2022 /12/12	2,000.00	REQUEST TO RE-ADVERTISE FOR ELECTRIFICATION OF ZIZITYANEN REQUEST TO RE-ADVERTISE FOR CONSTRUCTION OF WARD 13 ECDC	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	2022 /12/12	2,000.00	REQUEST TO RE-ADVERTISE FOR PROCUREMENT OF CHRISTMAS LIGHTS: REQUEST TO RE-ADVERTISE FOR STREETLIGHT POLES AND CABLES AND	Ward 17
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2022 /12/08	9,140.00	REQUEST VIP LUNCH WITH SOFT DRINKS	Ward 31
RAINBOWS AND SONS PROJECTS (PT)	AMADIBA AA WARD 24 EBENEZER BIZANA 4800	Mayor and Council	2022 /12/04	9,225.00	REQUEST 3 TAXIS (QUANTUM) FOR CONSTITUENCY WORK PROGRAMME ON THE 10 DE 2022 AT MOUNT AYLIFF	Ward 24

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	Ward no.
MTSHULANA TRADING AND PROJECTS	P.O.BOX 210402 BIZANA 4800 KWANIKWE VILLAGE BIZANA ALFRED WARD 17 4800	Marketing Customer Relations	2022 /12/0 8	10,000.0 0	REQUEST LUNCH PACKS	Ward 17
KWIK-FIT BIZANA MEYFE CONSTRUCTION AND PROJECT	SHOP 221 45 MAIN STREET BIZANA 4800 P O BOX 210168 WARD 9 BIZANA 4800	Fleet Management	2022 /12/0 8	10,357.0 0	REQUEST FOR FOUR TYRES OF TOYOTA HILUX WITH REGISTRATION NUMBER HIL SIZE LT245/70 R16 (ALL TERRAIN TYRES)	Ward 1
MTHAH TRADING ENTERPRISE PTY NOMINATION TRADING ENTERPRISE	P.O. BOX 765 PORT EDWARD PORT EDWARD 4800 NTISHAMATHE A/A MHLANGA LOCATION 4800	Mayor and Council	2022 /12/1 2	12,350.0 0	REQUEST TEA	Ward 1
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008	Biodiversity and Landscape	2022 /12/1 4	15,400.0 0	REQUEST CATERING FOR 100 PARTICIPANTS FOR IMPLEMENTATION OF CLIMATE CH STRATEGY WORKSHOP IN ETYENI A/A AT 10H00 ON THE 14/12/2022	Ward 21
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Administrative and Corporate	2022 /12/0 8	16,000.0 0	REQUEST FOR ONE CHAIR FOR MANAGER MUNICIPAL OPERATIONS	Ward 6
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008	Human Resources	2022 /12/1 2	17,296.0 0	PAYMENT FOR CIA ASSESSMENT	Pretoria
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Police Forces Traffic	2022 /12/0 5	19,800.0 1	REQUEST REPLACEMENT OF 265/60R1891VBF ALL TERRAIN TOYOTA HILUX TYRES F SECTION	Ward 1
KWIK-FIT BIZANA DRIVING LICENCE CARD ACCOUNT	SHOP 221 45 MAIN STREET BIZANA 4800 P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Roads	2022 /12/0 7	19,889.2 5	REQUEST FOR REPLACEMENT OF ONE BACK LEFT TYRE FOR THE BELL GRADER REG.NO.JCF-375 SEC.TYRE SIZE 17.5-25.	Ward 1
MVAZANAS CONSTRUCTION	P O BOX 2105170 WARD 1 BIZANA 4800	Road and Traffic	2022 /12/0 9	21,409.0 0	PAYMENT FOR NEW DRIVING LICENCE CARDS	Pretoria
BHEKIMFO (PTY)LTD	P.O BOX 600 REDOUBT WARD 20 4800	Solid Waste Removal	2022 /12/1 2	22,250.0 0	REQUEST FOR HIRING OF A TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Ward 1
UNIVERSITY OF KWAZULU-NATAL AFRICAN COMPASS TRADING 37CC	P O BOX WESTVILLE CAMPUS VARSITY DRIVE DURBAN 3630 BOX 555 BIZANA WARD 31 4800	Mayor and Council	2022 /12/1 4	23,100.0 0	CATERING FOR 200 PEOPLE IN WARD 32 FOR COMMUNITY EDUCATION MEETING ON THE 28/10/2022 AT KARJES SPORTS GROUND	Ward 20
ESRI SOUTH AFRICA DRIVING LICENSE CARD ACCOUNT	P O BOX 652 HALFWAY HOUSE JOHANNESBURG 1685 P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Human Resources	2022 /12/0 8	25,000.0 0	REQUEST FOR STUDY ASSISTANCE OF MZWETU MIETI ANDABA (SEMESTER ONE)	Durban
AXOLE ENTERPRISE PTY LTD	4800	Mayor and Council	2022 /12/1 4	25,500.0 0	REQUEST LUNCH WITH SOFT DRINKS	Ward 31
JOHMA mresb urg	P O BOX 652 HALFWAY HOUSE JOHANNESBURG 1685	Economic Development/ Planning	2022 /12/1 4	26,846.9 8	REQUEST FOR ANNUAL LICENCE FEES	
Pretoria	Road and Traffic	Regulations	2022 /12/0 9	29,625.0 0	PAYMENT FOR NEW DRIVING LICENCE CARD	
			2022 /12/0 5	30,000.0 0	LUNCH PACKS FOR OR TAMBO LEGACY (COMMUNITY ENGAGEMENTS)	Ward 27

355,160.
19

12. Contract Management

S116(2) of the MFMA requires that the accounting officer of a municipality must –

- a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of the municipality is properly enforced;
- b) Monitor on a monthly basis the performance of the contractor under the contract or agreement;
- c) Establish capacity in the administration of the municipality –
 - i. To assist the accounting officer in carrying out the duties set out in the paragraphs above; and
 - ii. To oversee the day-to-day management of the contract or agreement; and
- d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

In keeping with the above prescripts, the table below shows the contracts that the municipality currently has in operation.

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	CONTRACT AMOUNT	CURRENT YEAR EXPENDITURE	CLOSING BALANCE
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 74,861,072.75	R 2,815,594.39	R 8,287,930.32
Tunimart(PTY)LTD	Provision of Travel Agency	MBIZ LM/11/05/08/01/TRA	-	R 2,333,439.02	-R 15,437,392.81
Sizanane Consulting	General Valuation Roll 2019/2024	Valuation Roll 2019/2024	R 1,233,195.00	-	R -
SAGE VIP	Payroll System	None Provided	-	R 11,389.72	-R 568,847.91
MUNSOFT PTY (LTD)	Financial and Billing System	MBIZ LM /ICT DUE DELIGENTS	-	R 3,079,429.14	-R 13,253,554.30
Lilitha Projects Managers	GRAP Compliant Fixed Asset Register	MBIZ 0041FEAR	R 5,695,317.06	R 1,386,383.65	R 97,197.04
Iqhayiya Design Workshop Architects	Professional Fees for Mbizana Civic Center	MBIZ LM /12/1/2017/ENG	R 11,282,784.41	-	R 393,938.80

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Current year Expenditure	Closing Balance
IPM Plant Hire IV Mozman's Trading	Construction of Mphuthumini Matumbatha Stadium	MBIZ LM 18/1/18/ENG	R 64,518,679.57	R -	R 4,566,745.39
Indwe Risk Services	Provision of Insurance Services	MBIZ LM/02/05/18/INS/BTO	R 876,543.75	R 1,333,520.88	R -R 3,901,195.41
Iheans Travelling Agency	Provision of Travel Agency	MBIZ LM/11/05/08/01/TRA	R -	R 2,245,934.36	R -R 10,616,806.90
First Rand Limited	Provision of Banking Services	MBIZ LM/06/03/18/LT/BTO	R -	R 2,336,554.93	R -R 11,994,039.53
Dumack and Bright Idea	Construction of Mphuthumini Matumbatha Stadium	MBIZ LM/29/11/03	R 8,094,071.25	R -	R 1,349,390.32
CONLOG	Prepaid electricity agent	Ferf.6/1/1/5	R -	R 579,352.63	R -R 7,928,921.83
West Bank Limited	Fuel	MBIZ LM/06/03/18/LT/BTO	R -	R 73,012.13	R -R 5,594,487.72
Thenjiwe Business Solutions t/a Umusa	Medical Check-ups	MBIZ LM 00000685	R -	R -	R -R 1,941,449.61
Mbizana Roadworthy	Leasing of Land For Vehicle Testing Centre	MBIZLM0000078	R 2,100,000.00	R -	R -
Ingqayi Design Economic Partnership	MLDP Implementation Project	MBIZLM0016DPI	R 598,000.00	R -	R 449,000.00
Kumyvol Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R 672,596.03	R -R 2,055,580.81
Gentiz Trading 1001 PTY LTD	Procurement of printers/copiers for 3 years	MBIZ LM 0030 PP/C	R 782,112.24	R 255,285.72	R 363,696.25
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R -	R 334,499.41
Zitizame Consulting Engineers	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
VHB Associates	Multi Discipline Panel of Consultants- Architectural	MBIZ LM 0055 CON	R -	R -	R -
BMK Consulting Engineering	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
TPA JV Lisa Solutions	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
S. Zoko Consulting	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
Miala Emazweni	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
Trading & projects	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
Iqhayiya Design	Multi Discipline Panel of Consultants- Workshop Architects	MBIZ LM 0055 CON	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PRODUCT	TENDER NO	Contract Amount	Current year Expenditure	Closing Balance
Techeeds Pty Ltd	Procurement of IP-PBX	MBIZ LM 0041 IP-PBX	R 3,292,404.50	R 651,602.03	R 257,747.79
Cycle Civils and Projects	Rehabilitation of Dumping Site for 24 Months	MBIZ LM 0008 RDS	R 2,553,896.45	R -	R 93,021.90
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R 2,125,086.47	R 11,454,357.06
Dibeihle Contraction and Projects JV Inventiveness	Supply & Delivery of Refuse Removal Protective Clothing for 36 Months	MBIZ LM 0005 RRPC	R 2,585,777.16	R -	R 697,848.47
Blue Cycle Services Pty Ltd	Review of Municipal Corporate Governance for ICT Charter and Framework for Two Years	MBIZ LM 002 ICTC&FM	R 1,180,000.00	R -	R 10,000.01
Mlala Emazweni Trading & projects	Professional Fees Mqonjwana to Greenville A/R	MBIZLM0055CON	R 1,202,091.04	R -	R 84,655.89
Mabozela Trading and Enterprise Jv Boboshe	Electrification of Mabtenguteni Village (Ward 15) 414 Households	MBIZ LM 00057 EMV	R 19,575,046.47	R 426,440.70	R 399,698.88
Ndlela Mhlophe Trading ODG Technologies PTY Ltd	Website Revamp	MBIZ LM 0058 WEB	R 805,000.00	R -	R 168,500.00
Restram Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -
Siti Cargo ODG Technologies PTY Ltd	Maintenance of Tshayingca Road	MBIZ LM 0048 RTAR	R 4,554,471.20	R -	R 321,127.01
Iqhayiya Design Workshop	Panel of Consultants: Mabhenguteni Electrification	MBIZ LM 0055 CON	R 1,632,385.17	R -	R -
Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	MBIZ LM 0085 AMRS	R 2,129,902.23	R 381,014.22	R 279,604.69
Mabozela Trading JV enterprise	Panel of Consultants- Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0055 CON	R 956,705.82	R -	R 287,011.75
YG Solutions	Replacement of LV & MV LINES	WMMLLM 00059 LV&MVL	R 2,603,711.60	R 823,061.24	R 558,379.99
Iqhayiya Design and Workshop	Maintenance of Bulk Metering and Cables	WMMLLM 0091 MBM&C	R 756,551.68	R -	R 75,655.16
Thake Electrical	Manufacturing Hubs	WMM-LM(Panel of Consultants)	R 3,850,372.50	R 408,250.00	R 2,756,116.38
ODG Technologies	Electrification of Xholobeni Village in Ward 25	WMMLLM 00057E MV	R 28,254,288.46	R 386,003.28	R 2,886,025.90
	Electrification of Xholobeni Village in	WMMLLM 00057E MV	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Current year Expenditure	Closing Balance
Ngoma JV Dimbane Zikhazi Trading	Ward 25		2,362,477.01	-	206,716.73
Manyobo Group	Ward 20	WMM LM 00061 W20CH	R 3,600,000.00	R 179,632.30	R 7,338.19
Stira Construction and Projects (Pty) Ltd	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 24,128,755.89	R 5,200,808.29	R 2,720,754.24
Mabozela Trading	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 4,265,600.00	R 2,980,000.00	R 2,973,900.00
S. Zoko Consulting Engineers	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 14,228,049.95	R 1,559,705.39	R 2,338,459.82
Zinzame Consulting Engineers	Construction of Signqini to Marina Access Road	MBIZ LM 0055 CON	R 838,341.08	R 159,413.00	R 290,400.88
TPA JV Lisa Solutions	Maphaleni 'Via Mbubazi	MBIZ LM 0055 CON	R 1,777,614.33	R -	R 1,092,984.85
Vitsla Trading	Sixhanxeni Access Road	MBIZ LM 0055 CON	R 1,138,312.20	R 331,414.92	R 33,974.01
Bukhobethu Security Services	Refurbishment of Mbizana Taxi rank phase 2	WMM LM 01/09/21/02 RTR	R 24,696,034.42	R 2,219,496.95	R 1,296,144.06
Mlala Emazweni Trading & projects	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 27,820,800.00	R 3,703,000.00	R 17,521,400.00
VHB Associates Environmental Vanguard(Pty) Ltd	Msthongweni Access Road	MBIZ LM 0055 CON	R 271,621.81	R -	R 32,520.86
MVI Construction and Maintenance	Professional Fees Upgrade of Taxi Rank(Phase 2)	MBIZLM0055CON	R 3,649,617.06	R -	R 0.01
S. Zoko Consulting Engineers	Reviewal of climate change strategy	WMM LM 11/02/21/01 CCS	R 390,000.00	R 52,000.00	R -
Mabozela Trading and Projects	Construction of Mapheleli Via Mbibazi to Dutyini	WMM LM 08/10/21/02 MDA	R 9,502,995.40	R 949,368.87	R 9,311.22
Phahle Construction	Repairs and Maitenance of DLTC	WMM LM 17/09/21/02 RDL	R 860,741.50	R -	R 164,991.50
S. Zoko Consulting Engineers	Leonard to Smakademi Access Road	MBIZ LM 0055 CON	R 1,261,214.89	R -	R 56,683.22
Mabozela Trading and Projects	Tshuze To Luphiliswe Access Road	MBIZ LM 0055 CON	R 1,232,705.70	R -	R 205,357.73
Masilo Projects	CBD Road Maintenance	WMM LM 10/12/21/01 CBD	R 2,986,224.78	R 301,613.66	R 635.89
Sihle Pot Trading	Supply and Delivery of 2 Sola High Mast	WMM LM 18/08/21 IFP-HM	R 2,187,151.60	R 1,968,284.78	R 530,771.01
Phahle Construction	Disaster Management Plan	WMM LM 29/09/20 DRMP	R 480,000.00	R 572,690.00	R -R 188,690.00
	Maintenance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Current year Expenditure	Closing Balance
Dr Sugendhav- Sewpersad Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R -
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R 762,698.55	R 1,219,119.33
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRU	R 6,581,971.41	R 480,722.49	R 6,101,248.92
Siti Cargo	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 3,599,500.00	R -	R -
Zimzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R -	R 1,768,549.54
Vitsha Trading	Sigingini to Marina Access Road	WMM LM 31/05/2022	R 5,594,999.70	R 1,557,693.40	R 4,037,306.30
Mabozela Trading and Enterprise	Sixhaseni Access Road	WMM LM 31/05/22/03	R 8,255,733.77	R 4,690,329.60	R 3,565,404.17
Oracle Energy and Power	Electrification of Nomlacu Village	WMM LM 00059E MV	R 5,485,723.24	R 883,235.25	R 4,602,487.99
YG Solutions Pty Ltd	Maintenance of Electricity Infrastructure	WMM LM 31/05/22/01	R 646,225.25	R 452,174.73	R 194,050.52
Nikhwe Group	Bizzana Mini Market	WMM 001/MS-21	R 2,404,750.80	R 748,857.46	R 1,655,893.34
Vitsha Trading	Rehabilitation of Slikhombe Access Road	WMM LM 00091 SKM A/R	R 3,522,826.29	R 2,271,143.97	R 1,251,682.32
Stira Construction and Projects (Pty) Ltd	Rehabilitation of Mnyamenei Access Road and Bridge	WMM LM 00092 M A/R & B	R 1,830,184.94	R 1,409,523.51	R 420,661.43
Mabozela Trading and Enterprises	Rehabilitation of Bazana Access Road	WMM LM 00095 B A/R & B	R 3,885,094.57	R 4,813,614.49	R 928,519.92
Masilo Jv Mshakeni	Rehabilitation of Qobo To Sizindeni Access Road	WMM LM 00090 Q-S A/R	R 1,312,600.69	R 940,590.93	R 372,009.76
Manyobo Group	Rehabilitation of Kwabulala	WMM LM 00094 KB-M A/R	R 1,822,190.57	R 443,034.57	R 1,379,156.00
Vitsha Trading	Construction of Tshongweni Access Road	WMM LM 31/05/22/03 TAR	R 1,692,588.80	R 1,116,913.57	R 575,675.23
Saktiwe Contractors	Procurement of lectricity Material and Tools	WMM 00083 PEM&T	R 1,287,700.00	R 1,116,913.57	R 170,786.43
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	R -	R -
Zimzame Consulting Engineers	Professional Services for Bazana Access Road	WMM LM 00095 B A/R & B	R 495,180.00	R 398,575.63	R 96,604.37
Zimzame Consulting	Proffessional Services of Myamenei	WMM LM 00092 M A/R & B	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Current year Expenditure	Closing Balance
Engineers	Access Road and Bridge		274,650.00	256,450.00	18,200.00
Ziinzame Consulting Engineers	Professional Services for Sikhombwe Access Road	WMMM LM 00091 SKM A/R	R 459,199.00	R 386,446.12	R 72,752.88
Ziinzame Consulting Engineers	Professional Services for Kwabulala Access Road	WMM LM 00094 KB-M A/R	R 341,172.00	-	R 341,172.00
MVI Construction and Maintenance	Rehabilitation of Matshezini Access Road	WMM LM 00093	R 258,132.67	R -	R 258,132.67
Isivuno Esihle Construction	Construction of Tshuze to Luphilisweni Access Road	WMM/LM 00097	R 7,534,851.06	R -	R 7,534,851.06
YG Solutions	Electrification of Msarhweni Village	WMM LM 0060E	R 8,162,989.79	R -	R 8,162,989.79
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -
Tunimart(PTY) LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -
Bomba Diesel	Supply and Delivery of Stationery for 12 months	WMM LM 18/09/09/1/01	R -	R -	R -
Nithwe Group	Fencing of Mzamba Community Hall & Dudumeni Community Hall	WMM LM 18/02/20/01 FEN	R 700,000.00	R -	R 700,000.00
			R 448,357,266.99	R 66,792,878.22	R 7,817,304.95

13. Regulation 17(1) c Procurement

Regulation 17 of the Municipal Supply Chain Management Regulations dealing with Formal written price quotations allows the municipality where it is not possible to obtain at least three quotations that reasons be recorded and approved by the Chief Financial Officer. This differs from the Deviations provided on regulation 36 of the same regulations.

Below is the list of transactions that have been procured through the utilisation of the regulation 17(1)c during the year:

SECTION 17 TRANSACTION DETAILS					PROCUREMENT PROCESS					
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process Followed	Procurement Process Followed	Reason for Section 17

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
2022/01/08	EF007822-000	South African Cemeteries Association	R 9,000.00	Co-ordination of developmental cemeteries and crematoria services	Chief Financial Officer	Friday, 29 July 2022	Mayor and Council	No	One quotation requested	Sole Provider
2022/02/08	EF007804-001	Leadership Academy	R 23,692.00	Training for Auditors	Chief Financial Officer	Tuesday, 02 August 2022	Corporate Services	No	One quotation requested	Sole Provider
27/07/2022	EF007794-000	The Institute of Directors South Africa	R 3,289.88	Training programmes on corporate governance	Chief Financial Officer	Tuesday, 26 July 2022	Corporate Services	No	One quotation requested	Sole Provider
16/08/22	EF007804-0008	Wits school of Governance	R 58,000.00	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
30/08/2022	EF007804-000	UNISA	R 19,490.00	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
16/08/2022	EF007797-000	DUT	R 25,000.00	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
N/A	N/A	UKZN	R 25,000.00	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
30/08/22	EF007822-000	SBS	R 18,600.00	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
16/08/2022	EF007804-000	WSU	R 10,538.25	Study Fees	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
		MIE	R 4,958.92	Verification and collection of educational qualifications	Chief Financial Officer	Monday, 15 August 2022	Corporate Services	No	One quotation requested	Sole Provider
		The Assessment Toolbox	R 14,574.73	Assessment of Municipal Managers and Managers	Chief Financial Officer	Monday, 07 November 2022	Corporate Services	No	One quotation requested	Sole Provider
30/09/2022	EF007871-000	Hv Test PTY LTD	R 13,662.00	Training of electricity employees regulated by NERSA	Chief Financial Officer	Thursday, 27 October 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/02/11	EF007914-000	Hv Test Academy PTY LTD	R 13,662.00	Training of electricity employees regulated by NERSA	Chief Financial Officer	Thursday, 08 December 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/12/12	EF007941-000	The Institute of Internal Auditors	R 17,296.00	Training of Auditors	Chief Financial Officer	Friday, 09 December 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/12/12	MANY	Esi South Africa	R 26,846.98	Geographic information system/Annual licence renewal	Chief Financial Officer	Saturday, 10 December 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/12/12	EF007944-000									

SECTION 17 TRANSACTION DETAILS						PROCUREMENT PROCESS				
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
			R 283 630.76							

PART 2 – SUPPORTING DOCUMENTATION

1. Formulation of the 2021/22 Audit Action Plan

The municipality prepared and submitted Annual Financial Statements for the year ended 30 June 2022 to the Auditor General of South Africa on 31 August 2022 as required.

Due to the delays faced with the AG on the PFMA audits they could not conduct planning as per their usual schedule. This meant that they will have to conduct their planning and execution at the same time whilst targeting the same due date of 30 November 2022. This requires a lot more effort in assisting the process than is normally required, they are very strict on timeframes and have no tolerance for any type of delays.

The following milestones have been covered:

- Presentation of the engagement letter and signing by the MM
- Presentation of the audit strategy and planning report
- Presentation of the draft and Final Management Report
- Issuing and signing of the audit report confirming the municipality has maintained its clean audit opinion.

By the end of November 2022, 30 RFIs and 5 Communications of Audit Findings had been issued and responded to.

A audit action plan framework has been developed and distributed to all members of the municipality's management team for inputs on the corrective measures relating to each item as raised on the management report.

2. Implementation of the Finance Management Internship Programme

The municipality implements the Finance Management Internship from funded through the Financial Management Grant as one of the conditions indicated in the grant framework. The program is implemented in line with the guidelines that govern the following:

- a) Number of interns, which is 5 at all times
- b) The minimum requirements for recruitment of the interns
- c) The recruitment process to be followed

- d) The duration of the programme
- e) The remuneration structure and limits
- f) The reporting requirements
- g) The structure of the programme

The municipality currently has one intern enrolled in the programme with the four currently being recruited.

We noted with concern that the municipality has not been following the guidelines in full when these are being recruited which may result in funding being withheld should this be picked up by the funder. Some of the candidates that get shortlisted do not meet the minimum requirements and no proscribed process is followed as prescribed when the municipality decides not to follow the guidelines.

A meeting has been held with Corporate Services to assist each other in understanding and correctly implementing the programme.

The municipality has also finalised the process of recruiting three additional Financial Management Interns to make the required number of 5.

3. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2022/23						Total over 90 days	Actual Bad Debs Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days			
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,995	1,900	1,543	2,751	1,628	1,530	3,508	4,552	20,407
Receivables from Non-exchange Transactions - Property Rates	1400	1,120	333	310	286	290	8,831	1,293	23,655	36,117
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	2	2	2	2	2	7	2,630	2,648	2,643
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	440	440	440
Interest on Arrear Debtor Accounts	1810	566	550	545	577	585	411	1,744	11,834	16,813
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	434	381	283	691	236	233	1,284	5,591	9,114
Total By Income Source	2000	5,117	3,165	2,662	4,308	2,742	11,007	7,836	48,702	85,540
2021/22 - totals only										
Debtors Age Analysis By Customer Group										
Organs of State	2200	412	440	461	441	444	8,840	1,200	23,672	35,909
Commercial	2300	4,388	2,444	1,938	3,609	2,039	1,926	5,489	13,167	34,597
Households	2400	312	282	263	257	259	242	1,148	11,862	26,229
Other	2500	-	-	-	-	-	-	-	14,626	13,769
Total By Customer Group	2600	5,117	3,165	2,662	4,308	2,742	11,007	7,836	48,702	85,540

The table above shows municipal debtors for the month of December 2022 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

The biggest category of debtors is government and they owe the municipality long outstanding amounts followed by households. This is due to some accounts that are being disputed by consumers and government schools that public works says are not surveyed and therefore they cannot pay according to their processes until they have been surveyed.

4. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700		236							236	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	236	-	-	-	-	-	-	-	236	-

The above table shows the municipality's creditors and their ageing. All creditors recorded are within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

5. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rand)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.004589499	0	n/a	not fixed	12,450	57	(1,813)	-	10,684
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.004316899	0	n/a	not fixed	8,651	37	(101)	-	8,487
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.004776539	0	n/a	not fixed	292,032	1,395	(35,695)	105,631	363,363
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.005095909	0	n/a	not fixed	351	2	-	-	353
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	2.126831909	0	n/a	not fixed	3	7	-	1,660	1,671
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.005095891	0	n/a	not fixed	3,277	17	-	-	3,293
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.003951021	0	n/a	not fixed	8,031	32	(3,290)	-	4,773
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.005095283	0	n/a	not fixed	1,311	7	(7)	-	1,311
Municipality sub-total										328,006		(40,907)	107,291	393,944
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									328,006		(40,907)	107,291	393,944

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R67.9 million which lead to an increase in its investments for the month of December 2022. It should however be noted that this only reflects the difference between what was received and what was spent.

6. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		295,190	337,852	350,642	107,291	247,940	175,321	76,816	43.8%
Local Government Equitable Share		289,620	320,095	320,095	105,631	230,468	160,048	70,421	44.0%
Expanded Public Works Programme Integrated Grant		3,570	3,687	3,687	1,660	2,582	1,844		3,687
Local Government Financial Management Grant		2,000	2,100	2,100	—	2,100	1,050		2,100
Municipal Infrastructure Grant		—	2,752	2,752	—	—	1,376		2,752
Neighbourhood Development Partnership Grant		—	9,218	9,218	—	—	4,609		9,218
Disaster Relief Grant		—	12,790	12,790	—	12,790	6,395	6,395	100.0%
Provincial Government:		500	500	500	—	500	250	250	100.0%
Capacity Building and Other		500	500	500	—	500	250	250	100.0%
District Municipality:		—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	295,690	338,352	351,142	107,291	248,440	175,571	77,066	43.9%
Capital Transfers and Grants									
National Government:		86,447	82,288	82,288	—	32,570	41,144	(3,653)	-8.9%
Municipal Infrastructure Grant (MIG)		51,023	52,286	52,286	—	22,490	26,143	(3,653)	-14.0%
Neighbourhood Development Partnership Grant		6,971	13,602	13,602	—	—	6,801		13,602
Integrated National Electrification Programme Grant		28,453	16,400	16,400	—	10,080	8,200		16,400
Provincial Government:		—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	86,447	82,288	82,288	—	32,570	41,144	(3,653)	-8.9%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	382,137	420,639	433,429	107,291	281,010	216,715	73,412	33.9%

The above table shows grants received during the month of December 2022.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description R thousands	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	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:											
Local Government Equitable Share		220,113	337,852	350,642	22,864	119,119	175,321	(56,201)	-32.1%	350,642	
Expanded Public Works Programme Integrated Grant		214,543	320,095	320,095	18,218	103,269	160,048	(56,779)	-35.5%	320,095	
Local Government Financial Management Grant		3,570	3,687	3,687	696	3,569	1,844	1,725	93.6%	3,687	
Municipal Infrastructure Grant		2,000	2,100	2,100	80	928	1,050	(122)	-11.6%	2,100	
Neighbourhood Development Partnership Grant		—	2,752	2,752	385	2,425	1,376	1,049	76.2%	2,752	
Disaster Relief Grant		—	9,218	9,218	—	—	4,609	(4,609)	-100.0%	9,218	
Provincial Government:		—	—	—	—	—	—	—	—	—	
Capacity Building and Other		144	500	500	15	315	250	65	26.0%	500	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Total operating expenditure of Transfers and Grants:		220,257	338,352	351,142	22,879	119,434	175,571	(56,136)	-32.0%	351,142	
Capital expenditure of Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)		80,162	82,288	82,288	2,084	13,892	41,144	(27,252)	-66.2%	82,288	
Neighbourhood Development Partnership Grant		51,023	52,286	52,286	1,995	12,001	26,143	(14,142)	-54.1%	52,286	
Integrated National Electrification Programme Grant		686	13,602	13,602	—	—	6,801	(6,801)	-100.0%	13,602	
Provincial Government:		28,453	16,400	16,400	88	1,891	8,200	(6,309)	-76.9%	16,400	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Total capital expenditure of Transfers and Grants		80,162	82,288	82,288	2,084	13,892	41,144	(27,252)	-66.2%	82,288	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		300,419	420,639	433,429	24,983	133,327	216,715	(83,388)	-38.5%	433,429	

The above table shows expenditure on grants that have been allocated to the municipality.

c) Expenditure on approved rollovers

EC443 Winnie Madikizela Mandela - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06

Description R thousands	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD varlance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Local Government Equitable Share		-	-	-	-	-
Expanded Public Works Programme Integrated Grant						-
Local Government Financial Management Grant						-
Municipal Infrastructure Grant						-
Neighbourhood Development Partnership Grant						-
Disaster Relief Grant						-
Provincial Government:						-
Capacity Building and Other						-
Other transfers and grants [insert description]						-
District Municipality:						-
[insert description]						-
Other grant providers:						-
[insert description]						-
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
Capital expenditure of Approved Roll-overs						
National Government:						
Municipal Infrastructure Grant (MIG)		4,255	-	650	3,604	84.7%
Neighbourhood Development Partnership Grant		4,255	-	650	3,604	84.7%
Other capital transfers [insert description]						-
Provincial Government:						-
District Municipality:						-
Other grant providers:						-
Total capital expenditure of Approved Roll-overs		4,255	-	650	3,604	84.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,255	-	650	3,604	84.7%

The table above shows spending progress on the approved rollovers for the year being implemented. The municipality has no rollover application that has been approved as application processes are still in taking place.

7. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description R thousands	Ref 1	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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		21,235	34,817	34,817	429	16,776	17,408	(632)	-4%	34,817
Service charges		43,512	54,588	54,588	2,270	27,297	27,294	3	0%	54,588
Other revenue		7,350	26,570	33,681	826	6,161	16,841	(10,680)	-63%	33,681
Transfers and Subsidies - Operational		298,059	338,352	351,142	1,660	142,809	175,571	(32,762)	-19%	351,142
Transfers and Subsidies - Capital		80,162	82,288	82,288	-	32,570	41,144	(8,574)	-21%	82,288
Interest		15,474	9,760	9,760	1,561	8,435	4,880	3,554	73%	9,760
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(287,032)	(367,832)	(382,134)	(35,229)	(186,936)	(191,067)	(4,131)	2%	(382,134)
Finance charges		-	(100)	(100)	-	-	(50)	(50)	100%	(100)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		178,760	178,444	184,042	(28,483)	47,113	92,021	44,908	49%	184,042
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(30)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(159,792)	(129,968)	(134,579)	(8,988)	(34,942)	(67,289)	(32,348)	48%	(129,968)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(159,813)	(129,968)	(134,579)	(8,988)	(34,942)	(67,289)	(32,348)	48%	(129,968)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		18,947	48,476	49,463	(37,471)	12,171	24,732			54,074
Cash/cash equivalents at beginning:		258,162	336,827	336,827	326,749	277,107	336,827			336,827
Cash/cash equivalents at monthly/year end:		277,109	385,302	386,290	289,279	361,558				390,901

The above table shows how the municipality's cash was applied during the month to account for the movement in actual cash at the bank.

8. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		2,951	19,720	6,918	966	6,918
Call investment deposits		274,157	365,583	379,373	288,313	379,373
Consumer debtors		63,657	19,654	19,654	62,313	19,654
Other debtors		40,665	31,799	31,799	64,142	31,799
Current portion of long-term receivables		—	—	—	—	—
Inventory		450	1,878	1,878	396	1,878
Total current assets		381,881	438,634	439,622	416,129	439,622
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		39,090	36,655	36,655	39,090	36,655
Investments in Associate		—	—	—	—	—
Property, plant and equipment		766,069	759,811	767,480	770,654	767,480
Biological		—	—	—	—	—
Intangible		43	—	—	43	—
Other non-current assets		1,261	1,231	1,231	1,261	1,231
Total non current assets		806,463	797,697	805,366	811,048	805,366
TOTAL ASSETS		1,188,344	1,236,331	1,244,988	1,227,177	1,244,988
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		506	505	505	468	505
Trade and other payables		54,702	44,406	50,575	70,916	50,575
Provisions		20,308	19,990	19,990	16,826	19,990
Total current liabilities		75,515	64,901	71,070	88,211	71,070
Non current liabilities						
Borrowing		—	—	—	—	—
Provisions		22,484	5,246	5,246	22,484	5,246
Total non current liabilities		22,484	5,246	5,246	22,484	5,246
TOTAL LIABILITIES		97,999	70,147	76,316	110,694	76,316
NET ASSETS	2	1,090,344	1,166,184	1,168,672	1,116,483	1,168,672
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,090,344	1,166,184	1,168,672	1,116,483	1,168,672
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,090,344	1,166,184	1,168,672	1,116,483	1,168,672

This is the report for December 2022.

9. Municipal Manager's quality certification

Quality Certificate

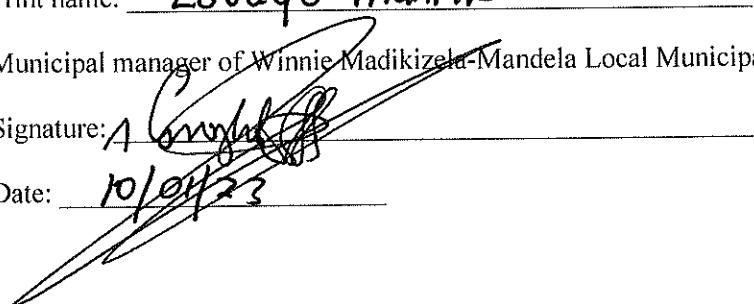
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

- The monthly budget statement

for the month of December 2022 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

Municipal manager of Winnie Madikizela-Mandela Local Municipality (EC443)

Signature: 

Date: 10/01/23