



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF FEBRUARY 2023**

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PART 1 – IN-YEAR REPORT

1. Executive Summary

This is a report in terms of Section 71 of the Municipal Finance Management Act No 56 of 2003 which requires that the Accounting officer of a municipality to, 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 implementation.

This is the eighth report of the 2022/23 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year. This is generally a period where activities and programs have taken shape as procurement processes are mostly either completed or at advanced stages. The situation is expected to be better this year compared to the same period last year where there may have been challenges making it impossible to operate fully in the past two financial years. This will be the baseline for the municipality's draft budget 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. Bhabhazela | 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 that as we were approaching a period in the audit process where activity was expected to increase and deliberations with the Auditor General increased as they were nearing the end of their audit.

In the previous report it was reported that recruitment processes for both positions have been concluded and qualification verification processes concluded. Successful candidates have been confirmed to assume duties as follows:

- Accountant: Reporting – March 2023
- Manager: Assets and Stores Management – April 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 recently completed a process of procuring vehicles for Political Office Bearers together which 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. The municipality is currently in the process of securing further vehicles as follows:

- Refuse removal bakkie
- Disaster Management bakkie
- Electricity bakkie

These are expected to be delivered between April and May 2023 from the date the orders were issued.

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:

- a) Fleet data integration
- b) Fuel, oil and Toll services
- c) Managed Maintenance, Repairs and Accident Reports
- d) Vehicle Tracking and Monitoring
- e) Driver, Vehicle Condition and Fine Management

We were hoping the approval in this contract 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:

Outcome 9 Objective																					
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weighting	Annual Target	Means of Verification	Budget	Budget Source		Budget: MTRER			WARD	Responsible Section	Responsible Agency/s	
														Internal	External	Q1	Q2				Q3
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going conc	To achieve 100% billing for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption by June 2023	Electricity meter readings are recorded, and captured manually	Reading of electricity meters	Accurate billing of electricity consumption	4.1.1	0.5	Monthly reading of 92 electricity meters utilizing the Auto metered system by June 2023	12 Months Meter Reading Report from the AMR System, invoice and GRV	R 900,000.00	Yes	0	3 Months of electricity meter s	3 Monthly reading of 92 electricity meters	3 Months of 92 electricity meter s	3 Months of 92 electricity meter s	Ward 1	Revenue Section	Manager: Revenue and Expenditure

Manager: Revenue and Expenditure	Ward 1	N/A	n/a	n/a	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	R -	N/A	0	Feasibility study in that is directly linked with the billing system	Performance feasibility study on consumer care system	n/a	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	25 accounts for debt collection on handed over accounts	25 accounts for debt collection on handed over accounts	25 accounts for debt collection on handed over accounts	25 accounts for debt collection on handed over accounts	Ward 1	Manager: Revenue and Expenditure
Manager: Revenue and Expenditure	Ward 1	25	25	25	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	R 900,000.00	Yes	0	Feasibility study report on accounts handed over beyond 90 days by	4 quarters of accounts that are beyond 90 days by	0.5	4, 1, 7	Debtors ageing analysis reflecting debtors within 90 days	Outsourcing of collection services	Long outstanding debtors, which are more than 365 days	Implementation of credit controls which are measured by June 2023	To achieve at least 95% collection of all debt by June 2027			
Manager: Revenue and Expenditure	Ward 1	25	25	25	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	R -	N/A	0	Feasibility study report on accounts handed over beyond 90 days by	4 quarters of accounts that are beyond 90 days by	0.5	4, 1, 7	Debtors ageing analysis reflecting debtors within 90 days	Outsourcing of collection services	Long outstanding debtors, which are more than 365 days	Implementation of credit controls which are measured by June 2023	To achieve at least 95% collection of all debt by June 2027			
Manager: Revenue and Expenditure	Ward 1	25	25	25	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	Quarterly Revenue enhancement meeting	R -	N/A	0	Feasibility study report on accounts handed over beyond 90 days by	4 quarters of accounts that are beyond 90 days by	0.5	4, 1, 7	Debtors ageing analysis reflecting debtors within 90 days	Outsourcing of collection services	Long outstanding debtors, which are more than 365 days	Implementation of credit controls which are measured by June 2023	To achieve at least 95% collection of all debt by June 2027			

	Data strings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit as at 30 June 2027	2023	Non implementation of all month end procedures	Implementing of month end procedures (creditors, cashbook, GL)	Submission of monthly reports	4. 2. 2. 0.5	Submitting month by data strings and Report is not later than 10 working days after end of each month by June 2023	12 confirmations of submissions on from LG Portal not later than 10 working days after month end	R -	N/A	0	Submission of 3 month by data strings to LG Portal	Submission of 3 monthly data strings to LG Portal	Submission of 3 month by data strings to LG Portal	Submission of 3 monthly data strings to LG Portal	Admission of 3 monthly data strings to LG Portal	Admission of 3 monthly data strings to LG Portal		Manager: Revenue and Expenditure
	Inaccurate and incomplete information submitted with month end procedures that are not performed on time	To achieve a clean audit as at 30 June 2027	2023	Non implementation of all month end procedures	Implementing of month end procedures (creditors, cashbook, GL)	Submission of monthly reports	4. 2. 2. 0.5	Submitting month by data strings and Report is not later than 10 working days after end of each month by June 2023	12 confirmations of submissions on from LG Portal not later than 10 working days after month end	R -	N/A	0	Submission of 3 month by data strings to LG Portal	Submission of 3 monthly data strings to LG Portal	Submission of 3 month by data strings to LG Portal	Submission of 3 monthly data strings to LG Portal	Admission of 3 monthly data strings to LG Portal	Admission of 3 monthly data strings to LG Portal		Manager: Revenue and Expenditure

Creditors and grants with errors taken long to identify and resolve	Annually June 2027	Performance of monthly Conditional Grants, credit ors, retention and vat on 7th day of each month	Monthly review of Conditional Grants, credit ors, retention and vat by the 7th day of working day of each month	Accurate and complete reconciliations	4, 2, 4	0.5	12 months by reviewed Conditional grants, 12 credit ors, 12 retention and vat reconciliations on by June 2023	12 Signed monthly Conditional grants, 12 credit ors, 12 retention and vat reconciliations	R -	N/A	0	Preparation of 3 months by credit ors, 3 retention, 3 conditional grants and 3 vat reconciliations	Preparation of 3 months by credit ors, 3 retention, 3 conditional grants and 3 vat reconciliation	Preparation of 3 months by credit ors, 3 retention, 3 conditional grants and 3 vat reconciliations	Admission of 3 months by credit ors, 3 retention, 3 conditional grants and 3 vat reconciliations	Admission of 3 months by credit ors, 3 retention, 3 conditional grants and 3 vat reconciliations	Manager: Revenue and Expenditure
Payroll accounts with errors taken long to identify and resolve	Annually June 2027	Performance of monthly payroll reconciliations on by June 2023	Monthly review of payroll reconciliation by the 7th day of working day of each month	Accurate and complete reconciliations	4, 2, 5	0.5	12 months by reviewed payroll reconciliations on by June 2023	12 Signed monthly payroll reconciliation	R -	N/A	0	Preparation of 3 months by payroll reconciliations	Preparation of 3 months by payroll reconciliations	Preparation of 3 months by payroll reconciliations	Admission of 3 months by payroll reconciliations	Admission of 3 months by payroll reconciliations	Manager: Revenue and Expenditure
Outdated Policies	Annually June 2027	Review of existing policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	4, 2, 6	0.5	02 Reviewed existing sectional policies and presentation to the relevant	02 Reviewed and signed Accounts Payables Policy and Petty Cash Policy.	R -			n/a	n/a	n/a	Review of existing sectional policies and presentation to the		Manager: Revenue and Expenditure

No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027		Monitoring of adherence to the procurement plan by June 2023	Approved procurement plan with no clear monitoring plan	Monthly monitoring of the procurement plan	Report on adherence to the procurement plan	4.3.2	0.5	12 months report on the monitoring of the procurement plan by June 2023	Signed report by the SCM Manager	R 200,000.00	N/A	0	3 signed SCM reports	6 signed SCM reports	9 signed SCM reports	12 signed SCM reports	Admission of offices		Manager: Supply Chain Section
The municipality needs to comply with all statutory training requirements	To have fully capacitated Supply Chain Management Personnel with all relevant information to their sections	Training of SCM Officials	Training of SCM Officials	Office operations with outdated information		Training of SCM Officials	4.3.3	0.5	Capacitate SCM personnel on Municipal Financial Software updates and relevant modules, generate information on the	Email confirmation of Municipal Financial System release notes or attendance registers (where a training is attended)		Yes	N/A	Distribution to all SCM officials of changes and updates between March 2021 to September 2021	n/a	Invitations and Attendance Registers	Distribution to all SCM officials of changes and updates between March 2021 to September 2021	Admission of Offices		

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Manga ger. SCM	Inadequate contract management processes	To have valid and close monitoring municipal contracts by June 2027	Monthly review of all existing contracts by June 2023	Contract acts only reviewed at year end	Contract register to be reviewed and signed monthly	Reviewed contract register	4.3.8	0.5	12 months contract register review by June 2023	12 signed contract registers	0.00	N/A	3 months contract register review from July to September 2022	6 monthly contracts register review from October 2022 to December 2022	9 months contract registers review from January 2023 to March 2023	12 months contract registers review from April 2023 to June 2023	Admission Offices	Manga ger. SCM
	The municipality needs to comply with statutory training requirements by June 2027	To have trained persons on the status of the training requirements by June 2027	Training of Supply Chain Management Personnel by June 2023	Officials operating with outdated information relevant to the section	Training of SCM Officials	Capacitated SCM Officials with relevant knowledge	4.3.9	0.5	Training of 1 Manager and 1 SCM office CPS by June 2023	Proof of attendance	0.00	N/A	0	N/A	2 Examination Confirmation Letters	4 Examination Confirmation Letters	6 Examination Confirmation Letters	Admission Offices
Manga ger. Supply Chain Section	Outdated Policies	Annually Review of security policies by June 2027	Review of wing of sectional policies by June 2023	Sectional policies are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	4.3.10	0.5	4 Reviewed existing sectional policies and presentation to the relevant stakeholders by 30	4 Approved Supply Chain Management Policy, Contract Policy, Cost Containment Policy and Management Policy, Cost Containment Policy and Framework	0.00	N/A	N/A	N/A	N/A	Review of existing sectional policies and presentation to the relevant stakeholders	Admission Offices	Manga ger. Supply Chain Section

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To achieve a clean audit as at 30 June 2027	Manage the external audit and ensure audit results by June 2023	Audit Annual Financial Statement for 2019/20 with compliance findings	Manage the external audit and ensure audit results to achieve clean audit opinion	4. 5. 2. 0.5	0.5	12. Review bank reconciliations by June 2023	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	N/A	0	Submission of 12 signed s71 and 12 month by FMG Report by June 2023	Number of signed s71 and monthly FMG Report 1 submitted	Performance of monthly reconciliations by the 7th working day of each month	Preparation and submission of all in-year statutory reports which	Adherence to compliance in terms of statutory requirements and report	Non compliance with statutory requirements
	Manage the external audit and ensure audit results by June 2023	Audit Annual Financial Statement for 2019/20 with compliance findings	Manage the external audit and ensure audit results to achieve clean audit opinion	4. 5. 2. 0.5	0.5	12. Review bank reconciliations by June 2023	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	N/A	0	Submission of 12 signed s71 and 12 month by FMG Report by June 2023	Number of signed s71 and monthly FMG Report 1 submitted	Performance of monthly reconciliations by the 7th working day of each month	Preparation and submission of all in-year statutory reports which	Adherence to compliance in terms of statutory requirements and report	
Manager, Budget and Reporting	Reporting	Admission of fines	n/a	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Preparation of 3 Bank Reconciliation	Manager, Budget and Reporting

requir ements	by June 2027																			
	To timel y prod uce bud gets in line with the Nati onal Trea sury guide s and regul ation s by June 2027		Devel op and monit or proces ses to ensure timely prepar ation, draft adoption on and public action of credib le munic ipal budget s by June 2023	Adjus tment s budget t appro ved by 28 Febru ary 2022 and draft budget t appro ved by 31 May 2022	Complie three budgets to be approved by council	Numb er of Appr oved budget s 4. 6. 2	0.5	3 Appro ved budget s by June 2023	Adjustm ent budget 22/23; Draft budget 23/24; Approve d 23/24 Final Budget and Council resolutio ns	R	N/ A	0	n/a	n/a	Adopt ed budget t adjust ment 2022/ 23; Draft budget t 2023/ 24	Appr oved 2023/ 24 Budg et	Ad mi n Of fice	Budgeting	Mana ger, Budg et and Repor ting	

Managed Budget and Reporting	Budgeting	Admission of Offices	Draft budget advertisement	Adjustment budget advertisement	n/a	n/a	0	Yes	R 62,608.00	3 Adverts	Public action of 3 approved budgets June 2023	0.5	4, 6, 3	Number of reviewed budgets	Publication of approved budgets	non public actions of budgets approved by council	Review wing sectoral policies by June 2023	Annually Review of sectoral policies by June 2027	Outdated Policies
Manager, Budget and Reporting	Budgeting	Admission of Offices	Review of existing IDP/Budget Policy and presentation to the relevant stake holders	n/a	n/a	n/a	n/a	n/a	R -	01 Reviewed and signed IDP/Budget policies	01 Review of existing sectoral policies and presentation to the relevant stake holders by 30 June 2023	0.5	4, 6, 4	Number of reviewed sectoral policies and presentation to the relevant stake holders	Review of existing sectoral policies and presentation to the relevant stakeholders	Sectoral policies that are not reviewed annually	Review wing sectoral policies by June 2023	Annually Review of sectoral policies by June 2027	Outdated Policies

Reporting against the above information will be done at the end of each quarter as a monitoring mechanism that is currently being used by the municipality even though responsible heads of sections try to monitor these on a monthly basis.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M08 February

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21,163	21,468	21,468	584	18,591	14,312	4,279	30%	21,468
Service charges	42,139	36,680	35,347	7,014	30,776	23,565	7,211	31%	35,347
Investment revenue	10,784	9,760	15,090	2,044	12,597	10,060	2,537	25%	15,090
Transfers and subsidies	295,672	338,352	351,142	1,429	248,630	234,094	14,536	6%	351,142
Other own revenue	19,284	14,189	15,206	309	10,169	10,137	32	0%	15,206
Total Revenue (excluding capital transfers and contributions)	389,042	420,449	438,253	11,380	320,764	292,169	28,595	10%	438,253
Employee costs	107,129	124,799	122,284	8,770	70,801	81,522	(10,721)	-13%	122,284
Remuneration of Councilors	24,782	27,047	27,047	2,065	17,080	18,031	(951)	-5%	27,047
Depreciation & asset impairment	52,653	49,735	49,735	3,054	27,181	33,157	(5,975)	-18%	49,735
Finance charges	—	100	100	—	—	67	(67)	-100%	100
Inventory consumed and bulk purchases	45,684	47,632	46,950	574	25,241	31,300	(6,059)	-19%	46,950
Transfers and subsidies	1,251	3,200	3,349	94	874	2,233	(1,359)	-61%	3,349
Other expenditure	176,312	178,804	222,718	9,990	117,232	148,479	(31,247)	-21%	222,718
Total Expenditure	407,811	431,318	472,184	24,547	258,410	314,789	(56,379)	-18%	472,184
Surplus/(Deficit)	(18,769)	(10,870)	(33,930)	(13,167)	62,353	(22,620)	84,974	-376%	(33,930)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80,162	82,288	116,094	11,435	26,923	77,396	###	-65%	116,094
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	—	—	479	479	—	479	#DIV/0!	—
Surplus/(Deficit) after capital transfers & contributions	61,472	71,418	82,163	(1,253)	89,755	54,776	34,980	64%	82,163
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	61,472	71,418	82,163	(1,253)	89,755	54,776	34,980	64%	82,163
Capital expenditure & funds sources									
Capital expenditure	165,301	108,048	158,544	13,844	41,800	105,696	(63,896)	-60%	158,544
Capital transfers recognised	64,059	69,945	100,776	10,895	25,442	67,184	(41,742)	-62%	100,776
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	101,241	38,103	57,769	2,949	16,358	38,512	(22,155)	-58%	57,769
Total sources of capital funds	165,301	108,048	158,544	13,844	41,800	105,696	(63,896)	-60%	158,544
Financial position									
Total current assets	381,881	438,634	445,741		495,938				445,741
Total non current assets	806,463	797,697	888,936		795,976				888,936
Total current liabilities	75,515	64,901	132,240		89,331				132,240
Total non current liabilities	22,484	5,246	22,484		22,484				22,484
Community wealth/Equity	1,090,344	1,166,184	1,179,953		1,180,100				1,179,953
Cash flows									
Net cash from (used) operating	178,760	178,444	237,848	4,141	141,464	158,566	17,101	11%	237,848
Net cash from (used) investing	(159,813)	(129,968)	(180,125)	(15,072)	(53,831)	(120,083)	(66,252)	55%	(129,968)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	277,109	385,302	334,832	—	364,742	315,591	(49,151)	-16%	444,707
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	10,131	2,625	2,808	2,576	3,755	2,925	16,632	47,865	89,317
Creditors Age Analysis									
Total Creditors	808	—	—	—	—	—	—	—	808

The table above shows a summary of the municipality’s financial performance for the period ended 28 February 2023. 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) - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		339,259	362,794	415,667	5,163	280,946	277,111	3,835	1%	415,667
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		339,259	362,794	415,667	5,163	280,946	277,111	3,835	1%	415,667
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,960	4,966	5,086	(681)	2,908	3,391	(483)	-14%	5,086
Community and social services		193	623	623	19	367	415	(48)	-12%	623
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,768	4,344	4,464	(700)	2,541	2,976	(435)	-15%	4,464
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,861	78,100	78,050	8,203	23,745	52,034	(28,289)	-54%	78,050
Planning and development		838	23,062	23,012	763	1,448	15,342	(13,894)	-91%	23,012
Road transport		51,023	55,038	55,038	7,440	22,297	36,692	(14,395)	-39%	55,038
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		74,203	56,876	55,543	10,610	40,567	37,029	3,538	10%	55,543
Energy sources		66,431	47,325	47,325	10,239	33,880	31,550	2,329	7%	47,325
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7,772	9,550	8,218	371	6,687	5,479	1,209	22%	8,218
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	469,283	502,737	554,347	23,295	348,166	369,565	(21,399)	-6%	554,347
Expenditure - Functional										
<i>Governance and administration</i>		150,782	201,620	203,164	11,070	105,208	135,442	(30,235)	-22%	203,164
Executive and council		54,350	64,094	64,299	5,015	38,918	42,866	(3,948)	-9%	64,299
Finance and administration		92,856	132,844	134,483	5,861	64,117	89,655	(25,538)	-28%	134,483
Internal audit		3,577	4,682	4,382	194	2,172	2,921	(749)	-26%	4,382
<i>Community and public safety</i>		26,754	32,667	31,778	2,092	15,405	21,185	(5,780)	-27%	31,778
Community and social services		9,955	12,936	12,826	777	5,160	8,551	(3,391)	-40%	12,826
Sport and recreation		2,363	2,729	2,309	152	968	1,539	(571)	-37%	2,309
Public safety		13,617	15,956	15,579	1,096	8,742	10,386	(1,644)	-16%	15,579
Housing		818	1,046	1,064	67	536	709	(174)	-24%	1,064
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		115,864	102,588	119,478	8,596	64,120	79,652	(15,532)	-19%	119,478
Planning and development		24,701	37,697	37,976	1,719	12,847	25,318	(12,470)	-49%	37,976
Road transport		89,005	62,240	79,113	6,727	50,017	52,742	(2,725)	-5%	79,113
Environmental protection		2,159	2,651	2,388	150	1,256	1,592	(336)	-21%	2,388
<i>Trading services</i>		111,390	90,304	113,638	2,571	71,570	75,759	(4,189)	-6%	113,638
Energy sources		96,817	63,408	87,437	985	58,230	58,292	(62)	0%	87,437
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14,573	26,896	26,201	1,586	13,340	17,467	(4,127)	-24%	26,201
<i>Other</i>		3,021	4,139	4,126	219	2,107	2,751	(644)	-23%	4,126
Total Expenditure - Functional	3	407,811	431,318	472,184	24,547	258,410	314,789	(56,379)	-18%	472,184
Surplus/ (Deficit) for the year		61,472	71,418	82,163	(1,253)	89,755	54,776	34,980	64%	82,163

The table above shows the municipality's financial performance for the period ended 28 February 2023 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) - M08 February

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									%	
<u>Revenue By Source</u>										
Property rates		21,163	21,468	21,468	584	18,591	14,312	4,279	30%	21,468
Service charges - electricity revenue		37,937	30,845	30,845	6,643	27,775	20,564	7,212	35%	30,845
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4,202	5,834	4,502	371	3,000	3,001	(1)	0%	4,502
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7,511	3,893	4,498	384	2,970	2,999	(29)	-1%	4,498
Interest earned - external investments		10,784	9,760	15,090	2,044	12,597	10,060	2,537	25%	15,090
Interest earned - outstanding debtors		4,691	5,378	5,378	584	4,102	3,585	517	14%	5,378
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		386	593	593	6	25	395	(370)	-94%	593
Licences and permits		2,141	2,404	2,404	208	1,495	1,603	(108)	-7%	2,404
Agency services		1,202	1,401	1,521	141	1,027	1,014	13	1%	1,521
Transfers and subsidies		295,672	338,352	351,142	1,429	248,630	234,094	14,536	6%	351,142
Other revenue		891	520	812	(1,013)	550	541	9	2%	812
Gains		2,461	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	438,253	11,380	320,764	292,169	28,595	10%	438,253

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 the Department of 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 thousand 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 by 30% down from 44% in the previous month 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. The R584 thousand a month added to the once-off billing of R14.7 are expected to be slightly below the projected amount which may affect the budget for the next financial year as this is the baseline.
- 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 R6.6 million for the month and a year to date actual of just over R27.7 million for the eight months of the financial year. This is above the projection by about 35% (about R7.2 million) which may add up to R8 million by the end of the year if attempts to better the situation yields positive results. This upward trend may be attributable to the new customers having been connected and adding to the revenue base that were not there at the start of the financial year like the Bizana Walk mall. 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 section is working on a solution to have lockable boxes where these modems are installed. Continued load shedding continues to pose a threat on the municipality's revenue generating capacity.

- **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 R371 thousand which has continued to be less than the original projection by 23% but in line with the revised projection. 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. There has been a growing trend of people running small business coming to the municipality requesting their billing for refuse removal to be halted until electricity supply returns to normal because they end up not being able to operate and therefore not generating any revenue and no refuse to be collected, especially those that are service driven.

- **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 R2 million worth of interest on investments with a year to date actual that is above the revised projection by 25% which we hope will be maintained as the year progresses to supplement the municipality's funding capacity during the draft 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 R584 thousand for the period ended 28 February 2023 which has gone above the amount projected for the period by 14%. 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 recoded just over R6 thousand worth of revenue generated on fines during the month of February 2023. 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 R384 thousand for the month which has left the actual performance just below the revised projection by 1% which is a result of other revised contracts that have been concluded as well as the new lease agreement with Cybromax which has also started paying rent.
- **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 R208 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 R1.4 million has been transferred to revenue for the period ended 28 February 2023 from the operating grants whose conditions have been met. This has resulted in a recorded year to date performance of R248 million the eight months of the financial year which was corrected to R247 million in the previous month's report. 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 months of July and December 2022.

d) Debt Collection

The table below shows a 101% overall collection rate for the month ended 28 February 2023. However, we note a 149% collection rate on leasehold fees, 109% on electricity, 72% on property rates and 87% 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	JANUARY	FEBRUARY	3rd QUARTER	TOTAL
RATES												
billed	14,903,796	949,866	942,279	16,795,941	936,601	909,190	911,227	2,757,018	918,558	918,830	1,837,388	21,390,347
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	684,385	661,635	1,346,020	17,545,060
% of billing received	11%	197%	128%	28%	178%	1031%	41%	414%	75%	72%	73%	82%
ELECTRICITY												
billed	2,524,531	2,657,915	3,522,753	8,705,199	2,454,814	2,652,689	2,604,130	7,711,633	2,767,434	2,567,509	5,334,944	21,751,775
payment received	3,629,058	1,469,515	2,638,870	7,737,443	7,363,234	2,221,948	1,529,542	11,114,724	2,214,798	2,792,518	5,007,316	23,859,483
% of billing received	144%	55%	75%	89%	300%	84%	59%	144%	80%	109%	94%	110%
LEASEHOLD FEES												
billed	331,596	342,039	336,678	1,010,313	336,678	336,678	538,816	1,212,172	347,338	347,338	694,675	2,917,160
payment received	264,563	285,972	270,854	821,389	264,984	307,843	332,688	905,514	325,881	516,956	842,837	2,569,740
% of billing received	80%	84%	80%	81%	79%	91%	62%	75%	94%	149%	121%	88%
VAT												
billed	484,888	505,807	635,955	1,626,650	475,120	504,658	527,694	1,507,472	523,468	493,807	1,017,275	4,151,397
payment received	590,594	269,882	508,655	1,369,131	1,186,268	419,079	298,788	1,904,136	420,004	552,284	972,288	4,245,554
% of billing received	122%	53%	80%	84%	250%	83%	57%	126%	80%	112%	96%	102%
INTEREST												
billed	198,178	235,923	227,127	661,228	194,383	224,883	283,064	702,330	248,625	248,688	497,313	1,860,871
payment received	364,758	467,486	197,935	1,030,179	780,693	517,237	67,332	1,365,262	124,843	146,022	270,865	2,666,306
% of billing received	184%	198%	87%	156%	402%	230%	24%	194%	50%	59%	54%	143%
REFUSE REMOVAL												
billed	376,459	372,092	376,273	1,124,825	375,972	375,016	375,016	1,126,005	375,016	377,196	752,213	3,003,044
payment received	310,608	288,447	496,197	1,095,252	350,816	342,395	217,781	910,992	305,749	326,711	632,461	2,638,704
% of billing received	83%	78%	132%	97%	93%	91%	58%	81%	82%	87%	84%	88%
TOTAL INCOME												
billed	18,819,449	5,063,643	6,041,065	29,924,156	4,773,567	5,003,114	5,239,948	15,016,630	5,180,440	4,953,368	10,133,807	55,074,593
payment received	6,867,539	4,650,408	5,322,125	16,840,071	11,613,060	13,178,821	2,821,109	27,612,990	4,075,660	4,996,127	9,071,787	53,524,848
% of billing received	36%	92%	88%	56%	243%	263%	54%	184%	79%	101%	90%	97%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

EC443 Wmine Madikizela Mandela - Table C4 - monthly Budget Statement - Financial Performance (revenue and expenditure) - 100% actual										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		107,129	124,799	122,284	8,770	70,801	81,522	(10,721)	-13%	122,284
Remuneration of councillors		24,782	27,047	27,047	2,065	17,080	18,031	(951)	-5%	27,047
Debt impairment		822	9,600	9,600	-	-	6,400	(6,400)	-100%	9,600
Depreciation & asset impairment		52,653	49,735	49,735	3,054	27,181	33,157	(5,975)	-18%	49,735
Finance charges			100	100	-	-	67	(67)	-100%	100
Bulk purchases - electricity		40,211	40,005	40,005	-	23,122	26,670	(3,548)	-13%	40,005
Inventory consumed		5,473	7,627	6,945	574	2,119	4,630	(2,511)	-54%	6,945
Contracted services		63,499	86,644	100,765	6,978	52,632	67,176	(14,545)	-22%	100,765
Transfers and subsidies		1,251	3,200	3,349	94	874	2,233	(1,359)	-61%	3,349
Other expenditure		65,440	82,560	86,018	4,066	39,319	57,345	(18,026)	-31%	86,018
Losses		46,551	-	26,336	(1,055)	25,282	17,557	7,724	44%	26,336
Total Expenditure		407,811	431,318	472,184	24,547	258,410	314,789	(56,379)	-18%	472,184

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 28 February 2023 reflects an amount of R8.7 million for employee costs and R2 million for the remuneration of councillors. The remuneration of councillors shows a 5% saving compared to what is expected at the same period. Employee costs have continued to record a 13% 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 recorded no expenditure on electricity purchases for the month due to a change in billing dates from Eskom from mid-month to the start of the new month, with a year to date actual which just below the projected expenditure by 13%. This amount only relates to 10 days of July to 20 days of December as billing by Eskom only took 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 February 2023 being R3 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 period by about 18%.
- **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 R6.7 million worth of expenditure during the month. Despite this level of spending the actual performance against the projected spending is still below by over 22% which is a regression from the 19% that was recorded last month which may be attributable to 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 31% 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) - M08 February

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		--	--	--	--	--	--	--		--
Vote 2 - Corporate Services		483	137	453	14	398	302	96	31.9%	164
Vote 3 - Budget and Treasury Office		317,613	341,189	393,746	4,565	261,957	262,497	(540)	-0.2%	393,746
Vote 4 - Community Services		11,732	14,517	13,304	(310)	9,595	8,870	725	8.2%	13,304
Vote 5 - Development Planning		22,001	44,531	44,481	1,347	20,040	29,654	(9,614)	-32.4%	44,481
Vote 6 - Engineering Services		117,454	102,363	102,363	17,679	56,176	68,242	(12,066)	-17.7%	102,363
Total Revenue by Vote	2	469,283	502,737	554,347	23,295	348,166	369,565	(21,399)	-5.8%	554,058

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 R17.6 million for the month with Budget and Treasury showing generation of over R4.5 million which may be attributable to the grants received, interest received on investments and debtors as well as Development Planning at 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) - M08 February

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Expenditure by Vote	1									
Vote 1 - Executive and Council		71,138	84,391	84,186	7,138	51,541	56,124	(4,583)	-8.2%	84,186
Vote 2 - Corporate Services		40,512	59,772	58,204	2,785	27,402	38,803	(11,401)	-29.4%	58,204
Vote 3 - Budget and Treasury Office		24,251	41,521	43,771	512	16,877	29,181	(12,304)	-42.2%	43,771
Vote 4 - Community Services		59,268	79,012	78,098	4,489	39,992	52,065	(12,073)	-23.2%	78,098
Vote 5 - Development Planning		17,008	36,131	36,533	1,478	11,323	24,355	(13,032)	-53.5%	36,533
Vote 6 - Engineering Services		195,635	130,491	171,392	8,145	111,276	114,261	(2,986)	-2.6%	171,392
Total Expenditure by Vote	2	407,811	431,318	472,184	24,547	258,410	314,789	(56,379)	-17.9%	472,184
Surplus/ (Deficit) for the year	2	61,472	71,418	82,163	(1,253)	89,755	54,776	34,980	63.9%	81,875

The table above shows the expenditure by municipal vote. The total expenditure for the month of February 2023 amounted to above R24.5 million with a year to date of R258.8 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		21,163	21,468	21,468	584	18,591	14,312	4,279	30%	21,468
Service charges - electricity revenue		37,937	30,845	30,845	6,643	27,775	20,564	7,212	35%	30,845
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4,202	5,834	4,502	371	3,000	3,001	(1)	0%	4,502
Rental of facilities and equipment		7,511	3,893	4,498	384	2,970	2,999	(29)	-1%	4,498
Interest earned - external investments		10,784	9,760	15,090	2,044	12,597	10,060	2,537	25%	15,090
Interest earned - outstanding debtors		4,691	5,378	5,378	584	4,102	3,585	517	14%	5,378
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		386	593	593	6	25	395	(370)	-94%	593
Licences and permits		2,141	2,404	2,404	208	1,495	1,603	(108)	-7%	2,404
Agency services		1,202	1,401	1,521	141	1,027	1,014	13	1%	1,521
Transfers and subsidies		295,672	338,352	351,142	1,429	248,630	234,094	14,536	6%	351,142
Other revenue		891	520	812	(1,013)	550	541	9	2%	812
Gains		2,461	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	438,253	11,380	320,764	292,169	28,595	10%	438,253
Expenditure By Type										
Employee related costs		107,129	124,799	122,284	8,770	70,801	81,522	(10,721)	-13%	122,284
Remuneration of councillors		24,782	27,047	27,047	2,065	17,080	18,031	(951)	-5%	27,047
Debt impairment		822	9,600	9,600	-	-	6,400	(6,400)	-100%	9,600
Depreciation & asset impairment		52,653	49,735	49,735	3,054	27,181	33,157	(5,975)	-18%	49,735
Finance charges		-	100	100	-	-	67	(67)	-100%	100
Bulk purchases - electricity		40,211	40,005	40,005	-	23,122	26,670	(3,548)	-13%	40,005
Inventory consumed		5,473	7,627	6,945	574	2,119	4,630	(2,511)	-54%	6,945
Contracted services		63,499	86,644	100,765	6,978	52,632	67,176	(14,545)	-22%	100,765
Transfers and subsidies		1,251	3,200	3,349	94	874	2,233	(1,359)	-61%	3,349
Other expenditure		65,440	82,560	86,018	4,066	39,319	57,345	(18,026)	-31%	86,018
Losses		46,551	-	26,336	(1,055)	25,282	17,557	7,724	44%	26,336
Total Expenditure		407,811	431,318	472,184	24,547	258,410	314,789	(56,379)	-18%	472,184
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		80,162	82,288	116,094	11,435	26,923	77,396	(50,473)	(0)	116,094
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	-	-	479	479	-	479	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		61,472	71,418	82,163	(1,253)	89,755	54,776			82,163
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		61,472	71,418	82,163	(1,253)	89,755	54,776			82,163
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		61,472	71,418	82,163	(1,253)	89,755	54,776			82,163
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		61,472	71,418	82,163	(1,253)	89,755	54,776			82,163

The municipality has so far recorded a deficit of over R1.2 million for the period ended 28 February 2023. 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 - M08 February

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										
Infrastructure		61,748	61,890	57,686	9,704	22,353	38,457	16,104	41.9%	57,686
Roads Infrastructure		35,302	38,090	40,731	6,230	15,413	27,154	11,741	43.2%	40,731
Roads		35,302	38,090	39,426	6,230	15,413	28,284	10,871	41.4%	39,426
Road Structures		-	-	1,304	-	-	870	870	100.0%	1,304
Electrical Infrastructure		26,289	15,725	15,565	3,474	6,940	10,377	3,437	33.1%	15,565
MV Networks		25,585	13,940	14,281	3,474	5,763	9,507	3,745	39.4%	14,281
LV Networks		724	1,785	1,304	-	1,178	870	(308)	-35.4%	1,304
Solid Waste Infrastructure		158	8,075	1,390	-	-	927	927	100.0%	1,390
Landfill Sites		-	8,075	1,390	-	-	927	927	100.0%	1,390
Waste Drop-off Points		158	-	-	-	-	-	-	-	-
Community Assets		9,910	5,950	4,748	399	1,050	3,166	2,116	66.8%	4,748
Community Facilities		9,910	5,355	4,140	399	1,050	2,760	1,710	62.0%	4,140
Halls		6,168	1,020	848	399	399	584	165	29.3%	848
Crèches		3,743	2,975	435	-	-	280	280	100.0%	435
Markets		-	1,360	2,859	-	651	1,906	1,255	85.8%	2,859
Sport and Recreation Facilities		-	595	609	-	-	406	406	100.0%	609
Outdoor Facilities		-	595	609	-	-	406	406	100.0%	609
Heritage assets		30	-	-	-	-	-	-	-	-
Other Heritage		30	-	-	-	-	-	-	-	-
Other assets		660	11,562	11,828	642	997	7,885	6,888	87.4%	11,828
Operational Buildings		660	11,562	11,828	642	997	7,885	6,888	87.4%	11,828
Yards		63	-	-	-	-	-	-	-	-
Manufacturing Plant		597	11,562	11,828	642	997	7,885	6,888	87.4%	11,828
Computer Equipment		1,834	2,125	4,590	62	238	3,060	2,822	92.2%	4,590
Computer Equipment		1,834	2,125	4,590	62	238	3,060	2,822	92.2%	4,590
Furniture and Office Equipment		84	7,140	3,158	755	963	2,105	1,143	54.3%	3,158
Furniture and Office Equipment		84	7,140	3,158	755	963	2,105	1,143	54.3%	3,158
Machinery and Equipment		119	128	217	-	0	145	145	100.0%	217
Machinery and Equipment		119	128	217	-	0	145	145	100.0%	217
Transport Assets		-	6,500	5,077	122	1,591	3,385	1,793	53.0%	5,077
Transport Assets		-	6,500	5,077	122	1,591	3,385	1,793	53.0%	5,077
Total Capital Expenditure on new assets	1	74,385	95,294	87,304	11,684	27,192	58,202	31,010	53.3%	87,304

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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		24,090	3,426	42,527	260	5,953	28,352	22,398	79.0%	42,527
Roads Infrastructure		24,090	3,426	42,527	260	5,953	28,352	22,398	79.0%	42,527
Roads		24,090	3,426	42,527	260	5,953	28,352	22,398	79.0%	42,527
Community Assets		26,700	1,360	5,843	-	4,034	3,896	(138)	-3.5%	5,843
Community Facilities		26,700	1,360	5,843	-	4,034	3,896	(138)	-3.5%	5,843
Taxi Ranks/Bus Terminals		26,700	1,360	5,843	-	4,034	3,896	(138)	-3.5%	5,843
Other assets		(63)	340	173	-	-	115	115	100.0%	173
Operational Buildings		(63)	340	173	-	-	115	115	100.0%	173
Municipal Offices		(63)	340	173	-	-	115	115	100.0%	173
Total Capital Expenditure on renewal of existing assets	1	50,726	5,126	48,544	260	9,987	32,363	22,376	69.1%	48,544

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		652	–	522	–	–	348	348	100.0%	522
Roads Infrastructure		652	–	522	–	–	348	348	100.0%	522
Roads		652	–	522	–	–	348	348	100.0%	522
Community Assets		39,537	7,628	22,175	1,900	4,620	14,783	10,163	68.7%	22,175
Community Facilities		19,960	7,628	12,594	1,900	4,620	8,396	3,776	45.0%	12,594
Halls		19,960	7,628	12,594	1,900	4,620	8,396	3,776	45.0%	12,594
Sport and Recreation Facilities		19,577	–	9,580	–	–	6,387	6,387	100.0%	9,580
Outdoor Facilities		19,577	–	9,580	–	–	6,387	6,387	100.0%	9,580
Total Capital Expenditure on upgrading of existing assets	1	40,189	7,628	22,697	1,900	4,620	15,131	10,511	68.5%	22,697

The above tables indicate that the municipality spent R13.8 million for the month from its capital budget for the period ended 28 February 2023. 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) - M08 February

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 6 - Engineering Services		66,237	8,988	27,844	1,900	8,654	18,563	(9,909)	-53%	27,844
Total Capital Multi-year expenditure	4,7	66,237	8,988	27,844	1,900	8,654	18,563	(9,909)	-53%	27,844
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		30	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		1,855	12,900	9,403	817	2,566	6,268	(3,703)	-59%	9,403
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		306	11,388	5,262	521	625	3,508	(2,883)	-82%	5,262
Vote 5 - Development Planning		597	13,517	15,295	642	1,648	10,197	(8,549)	-84%	15,295
Vote 6 - Engineering Services		96,277	61,256	100,740	9,964	28,307	67,160	(38,853)	-58%	100,740
Total Capital single-year expenditure	4	99,064	99,060	130,700	11,944	33,146	87,133	(53,988)	-62%	130,700
Total Capital Expenditure		165,301	108,048	158,544	13,844	41,800	105,696	(63,896)	-60%	158,544
Capital Expenditure - Functional Classification										
Governance and administration		1,885	13,240	9,778	817	2,737	6,519	(3,781)	-58%	9,778
Executive and council		30	-	-	-	-	-	-	-	-
Finance and administration		1,855	13,240	9,778	817	2,737	6,519	(3,781)	-58%	9,778
Community and public safety		221	1,848	1,895	521	454	1,264	(810)	-64%	1,895
Community and social services		221	1,720	1,710	521	399	1,140	(741)	-65%	1,710
Sport and recreation		-	128	185	-	55	124	(69)	-56%	185
Economic and environmental services		136,787	67,336	127,614	9,032	31,669	85,076	(53,408)	-63%	127,614
Planning and development		76,744	25,820	43,747	2,542	10,302	29,165	(18,863)	-65%	43,747
Road transport		60,044	41,516	83,867	6,490	21,366	55,911	(34,545)	-62%	83,867
Trading services		26,408	25,625	19,257	3,474	6,940	12,838	(5,897)	-46%	19,257
Energy sources		26,323	16,425	16,265	3,474	6,940	10,843	(3,903)	-36%	16,265
Waste management		85	9,200	2,991	-	-	1,994	(1,994)	-100%	2,991
Total Capital Expenditure - Functional Classification	3	165,301	108,048	158,544	13,844	41,800	105,696	(63,896)	-60%	158,544
Funded by:										
National Government		64,059	69,945	100,776	10,895	25,442	67,184	(41,742)	-62%	100,776
Provincial Government		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		64,059	69,945	100,776	10,895	25,442	67,184	(41,742)	-62%	100,776
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		101,241	38,103	57,769	2,949	16,358	38,512	(22,155)	-58%	57,769
Total Capital Funding		165,301	108,048	158,544	13,844	41,800	105,696	(63,896)	-60%	158,544

The above table indicates that the municipality spent R13.8 million from its capital budget for the period ended 28 February 2023 which continues to be discouraging considering that we have two 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 - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		6,845	21,346	37,172	3,798	23,170	24,782	1,612	6.5%	37,172
Roads Infrastructure		3,845	17,582	33,408	3,798	22,776	22,272	(504)	-2.3%	33,408
Roads		191	640	640	-	43	427	384	90.0%	640
Road Structures		3,357	16,421	32,323	3,798	22,489	21,549	(941)	-4.4%	32,323
Road Furniture		287	520	445	-	244	297	52	17.6%	445
Electrical Infrastructure		3,000	3,764	3,764	-	393	2,509	2,116	84.3%	3,764
MV Networks		3,000	3,764	3,764	-	393	2,509	2,116	84.3%	3,764
Community Assets		482	619	819	242	546	546	(1)	-0.1%	819
Community Facilities		482	619	819	242	546	546	(1)	-0.1%	819
Halls		-	260	450	242	391	300	(91)	-30.5%	450
Libraries		69	155	155	-	155	103	(52)	-50.0%	155
Cemeteries/Crematoria		-	100	100	-	-	67	67	100.0%	100
Parks		413	114	114	-	-	76	76	100.0%	114
Other assets		3,472	4,274	3,133	13	276	2,089	1,812	86.8%	3,133
Operational Buildings		3,472	4,274	3,133	13	276	2,089	1,812	86.8%	3,133
Municipal Offices		3,328	4,125	2,984	13	276	1,989	1,713	86.1%	2,984
Yards		143	149	149	-	-	99	99	100.0%	149
Computer Equipment		35	50	50	-	-	33	33	100.0%	50
Computer Equipment		35	50	50	-	-	33	33	100.0%	50
Furniture and Office Equipment		-	210	190	-	39	127	88	69.6%	190
Furniture and Office Equipment		-	210	190	-	39	127	88	69.6%	190
Machinery and Equipment		256	500	620	-	-	413	413	100.0%	620
Machinery and Equipment		256	500	620	-	-	413	413	100.0%	620
Transport Assets		2,753	2,976	5,676	131	3,395	3,784	389	10.3%	5,676
Transport Assets		2,753	2,976	5,676	131	3,395	3,784	389	10.3%	5,676
Total Repairs and Maintenance Expenditure	1	13,841	29,975	47,660	4,184	27,426	31,773	4,347	13.7%	47,660

The table shows that the municipality spent R4.1 million on the maintenance of its assets and infrastructure during the month of February 2023 with a year to date actual of R27.4 million being below the projected spending by over 13.7% 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 indicating 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.

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Orangeza Holdings Pty Ltd	Core Function:Mayor And Council	2023/02/14	1,500.00	Request Lunch With Soft Drinks For Bio Standing Committee Meeting On T 13 February 2023	Catering Councilors Meetings
PhilaKona	Core Function:Human Resources	2023/02/07	1,600.00	Request Lunch For Sixteen (16) People Who Will Be Attending Training On The 09th Of February 2023	Catering Councilors Meetings
PhilaKona	Core Function:Mayor And Council	2023/02/17	1,738.00	Request Vip Lunch With Soft Drinks For Ordinary Community Services Sta Committee Meeting	Catering Skills Programme 1010
Arrangute Trading & Projects	Core Function:Human Resources	2023/02/08	1,900.00	Request For Lunch For 19 People Who Will Be Attending Lt Meeting O 08m Of February 2023	Labour Relations 1010260185 Catering
Pondoland Times	Core Function:Municipal Manager: Town Se	2023/02/07	1,900.00	Advert For Annual Report For 2021/22y	Advertising Fees 1505
Pondoland Times	Core Function:Human Resources	2023/02/07	1,900.00	Request For Advertising Posts Of Secretary - Cto Under Bio Department Tourism Interns X2 Under Development Planning Department	Advertising Finance
Likho Trading Cc	Core Function:Mayor And Council	2023/02/17	1,980.00	Request For Lunch With Soft Drinks For Development Planning	Catering Councilors Meetings
Group Two Media Company	Core Function:Municipal Manager: Town Se	2023/02/24	1,990.65	Request Advertisement For Special Council Meeting In 2 Local Newspaper	Advertising Finance
Group Two Media Company	Core Function:Municipal Manager: Town Se	2023/02/07	1,990.65	Invitation Of Public Comments Into The Draft Annual Report For 2021/22	Advertising Mm
Group Two Media Company	Core Function:Finance	2023/03/02	1,999.85	Advertising Of 2nd Adjusted Budget 2022/23	Advertising Fees Annual Report 515260554
Group Two Media Company	Core Function:Human Resources	2023/03/03	1,999.86	Request Advertising Of Three Posts Namely: Free Management Officer Corporate Department(Permanent); Financial Intern Two(02) Years Contr Under Budget And Treasury Office And Secretary To The Senior Manager:	Advertising Fees Annual Report 515260554
Pondoland Times	Core Function:Economic Development/Plan Finance:Budget And Treasury	2023/03/03	2,000.00	Request For Qualified Service Provider To Develop General Valuation Ro 2024/2029 Period	Advertising Fees Annual Report 515260554
Pondoland Times	Core Function:Economic Development/Plan Finance:Budget And Treasury	2023/02/23	2,000.00	Advertisement Of Banking Services For A Period Of 5 Years 2024/2029	Advertising Fees Human Resources 1010260540

24,499.01

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

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Tamat Transport Pty Ltd	Non-Core Function: Libraries And Archives	2023/03/02	2,750.00	Request 1 X 15 Seater Taxi To Attend Sa Library Week Celebration @ Mt The 20/3/2023 At 10:00. The Taxi Will Depart From Mbitzana Library. 15 Participants Will Be Attending The Event.	Library Awareness: Transport
Southern Business School	Core Function:Human Resources	2023/02/08	6,630.00	Payment For Study Assistance For Ziyanda Bewu	Study Assistance Hr 1010260395
Kwik-Fit Bizana	Core Function:Roads	2023/02/07	7,475.00	Request For Replacement Of Two New Batteries For Bell Grader The Registration No. Jcf-375 Ec ;Battery Sizes -690c X2	Police- Vehicle Maintenance
Arena Holdings	Core Function:Municipal Manager Town Se	2023/02/07	7,514.10	Request For Advertising For Positions Of Two Audit Committee Members See Advert Specification Attached	Advertising Fees Human Resources 1010260540
Mbitzwa	Core Function:Biodiversity And Landscape	2023/02/16	9,000.00	Request Catering For 100 People For Implementation Of Climate Change S Workshop On The 16/02/2023 At Nishamathle Community Hall	Environmental Awareness Catering 2505260465
Kwik-Fit Bizana	Core Function:Fleet Management	2023/02/17	10,557.00	Request For Four Tyres For Toyota Hilux Size L1245/70 R16	Police- Vehicle Maintenance
Mibpak Education	Core Function:Human Resources	2023/03/03	10,720.00	Study Assistance For Mr Ntongo Ngakonkulu	Study Assistance Hr 1010260395
Kwik-Fit Bizana	Core Function:Fleet Management	2023/02/10	11,258.50	Request For Two Tyres For Jis 357ec Izusu Kb 300JAll Terrain Tyres) 265/60r18	Police- Vehicle Maintenance
African Compass Trading 37cc	Core Function:Biodiversity And Landscape	2023/02/21	14,260.00	Request 155 X Lunch Packs For Environmental Awareness Campaign On The 22 February 2023 At Cango Sss And Ndlovumile Sss	Library Awareness: Catering
Walter Sisulu University	Core Function:Human Resources	2023/03/03	14,320.00	Study Assistance For Avela Malaza	Study Assistance Hr 1010260395
Mannuza Trading Pty Ltd	Core Function:Mayor And Council	2023/02/07	15,000.00	Request For 15 Bags Of Potato Seeds For The Siskelwe Dossability Project	Promotional Items Pwd 505260280
Hiland Exhaust And Alignment	Core Function:Police Forces Traffic And	2023/02/17	18,162.50	Request Supply Of 04xtyres For Traffic Vehicle Jds 863 Ec	Police- Vehicle Maintenance
Arena Holdings	Core Function:Human Resources	2023/03/03	18,276.00	Request Advertising Of One Post : Sm Engineering, Provincial Newspape	Advertising Fees Human Resources 1010260540
Bell Equipment Co S A (Pty)Ltd	Core Function:Roads	2023/03/02	18,586.95	Request For Replacement Of Two New Batteries For Bell Grader. The Reg.No:Jcd 375 Ec ;Battery Sizes -690c X2	Roads Vehicle Maintenance
African Compass Trading 37cc	Libraries And Archives:Libraries And A	2023/02/22	18,900.00	Request For 150 X Lunch Packs For Library Awareness Campaign On The 2 At Mpyc	Library Awareness: Catering
Tyres & More Kokstad	Core Function:Solid Waste Removal	2023/02/17	20,010.00	Request For Replacement Of 3 Tyres For Jng 815 Ec (Size 315/60r22.5)	Refuse- Vehicle Maintenance
Bhukwani Farming	Core Function:Mayor And Council	2023/02/17	22,000.00	Catering Lunch With Soft Drink For 200 People In Ward 16 For Community Program At Alm Church Hall On 23/02/23 At 10	Community Education Catering 505260685
Driving License Card Account	Non-Core Function:Road And Traffic Regul	2023/02/14	23,463.00	Payment To Driving Licence Card Account For Feb 2023	Stationery Vehicle Testing And Licensing

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Siphosokhe Trading	Core Function:Mayor And Council	2023/02/17	23,900.00	Catering Lunch With Soft Drink For 200 People In Ward 08 For Community Program In Monwabisi Mfingwana Community Hall On 22/02/23 At 10	Community Education Hiring Costs 505260895
Hlongweanes Son Trading Enterpr	Core Function:Mayor And Council	2023/02/24	24,000.00	Request 3 Taxis (Quantam) For 2 Days To Transport Councilors To Allen Strategic Workshop On The 26 To 27 February 2023	Whippery Support Transport Hire
Tamati Transport Pty Ltd	Core Function:Mayor And Council	2023/02/10	24,000.00	Request 2x15 Seater Taxis To Transport Cdw's To Attend The Provincial Meeting On The 09 February 2023	Cdw Support Transportation
Kwik-Fit Bizana	Core Function:Police Forces Traffic And	2023/02/23	24,017.00	Supply Of 04 Tyres For Traffic Vehicle Jds 863 Ec	Vehicle Maintenance Outsourced 1070236115
Dagaya's Construction Pty Ltd	Core Function:Marketing Customer Retail	2023/02/10	24,900.00	Branding Of Traffic Vehicles	Branding Marketing Customer Relations
Tributary Of Success Projects	Core Function:Mayor And Council	2023/02/17	25,620.00	Request Lunch With Soft Drinks For Training Of Ward Committee Members Councilor Support Assistant On The 16 And 17 February 2023 (110 Peopl At Multi-Purpose Youth Centre.	Ward Committee Meetings Hiring Costs 505260581
Usta Trading Enterprise	Core Function:Administrati ve And Corpora	2023/02/20	27,500.00	Request For (1) Locking Sale(Double - Waired Made With Highly Quality Operating And Operating Instructions Included; Drawers A4 Filling Draw Drilled; 75x44 Kraft Containers Per Cabinets;One(1) Locked Internal Dr	Maa0185691
Ludwala Investment Services	Core Function:Community Parks (Including	2023/03/03	27,950.00	Request For Supply And Delivery Of 25 Bundles/2kg Nylon Cordslor Gras Accessories	Finished Goods: Acquisitions
Piplo Civils And Construction	Core Function:Mayor And Council	2023/02/24	28,175.00	Procurement Of 300 Sealer Frame	Support To Traditional Leaders Hiring Costs 505260195
Kango Construction (Pty) Ltd	Core Function:Community Parks (Including	2023/02/08	28,400.00	Request For Supply And Delivery Of 6x Green Shade Cloth(8x50m Roll)F Maintenance Of Luna Nursery	Finished Goods: Acquisitions
Black Butterfly Construction	Core Function:Mayor And Council	2023/02/10	28,793.60	Request For Overlocked Sewing Machines	Gifts Elderly Programme 505260189

536,077.65

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.

	Function Name	Order Date	Value	Specifications	Segment
Bonakude Consulting	Core Function:Finance	2023/02/23	34,572.00	Payment For Training Gap Asset Register	Msc0a 1010260900
Enterprises University Of Pret	Core Function:Human Resources	2023/02/21	44,520.00	Study Fees For Oyama Nodangala; Zinhzi Nozeli; Zukio Khala And Viwe Non	Tuition Fees
Arena Holdings	Core Function:Human Resources	2023/03/03	47,182.20	Request Advertising Of One Post: Senior Manager Engineering Service National And Provincial	Advertising Fees Annual Report 515280554
Kerel Group	Core Function:Mayor And Council	2023/02/14	61,240.00	Payment For Supply And Delivery Of Uniform For Back To School Campaign	Uniforms Childrens Program 510280194
Firststrand	Finance:Default	2023/02/07	62,242.61	Payment	Maa00943404
Evetbo Trading 820(Pty)Ltd	Core Function:Mayor And Council	2023/02/27	72,160.00	Payment For Supply And Delivery Of Ward Committee Promotional Material	Ward Committee Meetings Promotional Items 505280561
Sebekho Holdings	Core Function:Mayor And Council	2023/02/15	75,840.00	Payment For Mayoral School Achievement Awards	Advertising Fees Human Resources 1010260541
Wandie And Sons Trading	Core Function:Information Technology	2023/02/15	76,000.00	Payment For Supply And Delivery Of One Laptop	Computer Hardware It 1010
Unisa	Core Function:Human Resources	2023/03/03	85,125.00	Unisa Payment Study Fees For 7 Employees	Study Assistance Hr 1010260385
Masinyane And Son (Pty) Ltd	Core Function:Economic Development/Plan	2023/03/01	94,100.00	Payment For Supply And Delivery Of Some Equipment; Protective Clothing Machinery And Promotional Material	Anchor Led Projects
Kukhanya Energy Services Pty	Non-Core Function:Population Development	2023/02/15	152,145.00	Payment To Kes For Jan 2023	Solar Energy Subsidy Grant 2505
Faith Lwa 01 (Pty) Ltd	Core Function:Police Forces Traffic And	2023/03/01	155,750.00	Payment For Supply An Delivery Of Traffic Consumables	Traffic Consumables

962,876.81

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 February 2023

No tenders were awarded during the month

b) Tenders awarded during the month of February 2023

Competitive Bidding

No tenders awarded during the month

c) Status of current tenders

Name Of The Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	Status	Department
Multi Discipline Panel Of Consultants	WMM LM 3/05/22/06 Mdp	Ms. L. Mhlembana	Monday, 05 December 2022	90	Sunday, 05 March 2023	To Be Adjudicated	Engineering Services
Supply And Delivery Of Protective Clothing For Protection Services	WMM 09/08/22 Pcps	Ms. L. Mhlembana	Tuesday, 20 December 2022	90	Monday, 20 March 2023	To be re-advertised	Community Services
Maintenance Of Traffic Lights For 3 Years	WMM LM 09/06/22 Mt	Mr. L. Gwala	Tuesday, 20 December 2022	90	Monday, 20 March 2023	To Be Adjudicated	Community Services
Construction Of Ward 13 Ecdc(Re-Advert)	WMM LM 31/05/22/05 Ecdc	Ms. L. Mhlembana	Wednesday, 04 January 2023	90	Tuesday, 04 April 2023	Awarded	Engineering Services
Hiring Of Waste Management Trucks And Bakkie For Winnie Madikizela Mandela LM	WMM LM 23/08/22 H T&B	Ms. N. Xoko	Tuesday, 10 January 2023	90	Monday, 10 April 2023	To be re-advertised	Community Services
Preparation Of A Grap Compliant Immovable Asset Register For 2022/23 - 25 Financial Year.	WMM LM 14/06/22 Far	Ms. Z. Mhlo	Monday, 05 December 2022	90	Sunday, 05 March 2023	To Be Adjudicated	Budget and Treasury
Provision Of Insurance Services (60 Months)	WMM LM 27/10/21/01 Pis	Ms. Z. Mhlo	Monday, 06 February 2023	90	Sunday, 07 May 2023	To Be Adjudicated	Budget and Treasury
Supply And Delivery Of Cleaning Resources	WMM LM 04/08/22/01 Sdc	Mr. V. Nontanda	Monday, 09 January 2023	90	Sunday, 09 April 2023	To be re-advertised	Community Services
Rehabilitation And Maintenance Of Dumping Site	WMM LM 04/08/22/02 Rmd	Ms. Z. Ndzezu	Monday, 09 January 2023	90	Sunday, 09 April 2023	Awarded	Community Services
Extension Of Waste Management Service	WMM LM 04/08/22/01 Ewm	Ms. N. Xoko	Tuesday, 10 January 2023	90	Monday, 10 April 2023	To Be Adjudicated	Community Services
Supply & Delivery Of A Customized Change Rooms Container	WMM LM 11/02/22/01 Ccr	Ms. N. Xoko	Wednesday, 04 January 2023	90	Tuesday, 04 April 2023	To Be Adjudicated	Community Services
Service Provider To Conduct Mbitzana Heritage Research	WMM LM 11/08/22/01 Mhr	Ms. N. Jokweni	Thursday, 26 January 2023	90	Wednesday, 26 April 2023	To be re-advertised	Municipal Manager
Land Survey Services	WMM LM 24/08/22 Lss	Ms. N. Xoko	Friday, 30 December 2022	90	Thursday, 30 March 2023	To Be Adjudicated	Development Planning
Development Of Kutha Magusheni Lscf	WMM LM 24/08/22 KM Lscf	Ms. Z. Ndzezu	Friday, 30 December 2022	90	Thursday, 30 March 2023	To be re-advertised	Development Planning
Revalidation Of A Township Establishment	WMM LM 24/08/22 Rie	Ms. Z. Ndzezu	Friday, 30 December 2022	90	Thursday, 30 March 2023	To be re-advertised	Engineering Services
Procurement Of Sewer Room Infrastructure	WMM 11/02/22/01 Ccr	Ms. Z. Mhlo	Friday, 03 February 2023	90	Thursday, 04 May 2023	To Be Adjudicated	Engineering Services
Repairs of Municipal building	WMM LM 00/09/20 R & M MB	Mr. V. Nontanda	Friday, 23 December 2022	90	Thursday, 23 March 2023	Awarded	Engineering Services
Electrification of Lower Etnridge Village	WMM LM 00/05/20 MV	Mr. L. Gwala	Wednesday, 04 January 2023	90	Tuesday, 04 April 2023	To Be Adjudicated	Engineering Services
Electrification of Zetshani Village	WMM LM 00/05/20 EMV	Mr. L. Gwala	Monday, 09 January 2023	90	Sunday, 09 April 2023	To Be Adjudicated	Engineering Services
Provision of Internal Audit Services	WMM LM 06/10/22/03 IAS	Ms. Z. Mhlo	Thursday, 05 January 2023	90	Wednesday, 05 April 2023	To Be Adjudicated	Municipal Manager

Refurbishment LV Lines In Extension 4	WMM LM 00081 R LV	Ms. Z. Ndzelu	Friday, 30 December 2022	90	Thursday, 30 March 2023	To be re-advertised	Engineering Services
Design, Manufacturing and erection of the life size Bronze Statue of Winnie	WMM LM 00097 S WMM B	Ms. N. Jikweni	Thursday, 26 January 2023	90	Wednesday, 26 April 2023	To be re-advertised	Municipal Manager
Reviewal of ICT Disaster Recovery	WMM LM 0311/2202	Mr. D. Luphoko	Friday, 27 January 2023	90	Thursday, 27 April 2023	To be re-advertised	Corporate Services
Pre-Capacity Building for GBS Manufacturing Hubs	WMM LM 10/06/22 B GBS C	Ms. Z. Ndzelu	Saturday, 28 January 2023	90	Friday, 28 April 2023	To be re-advertised	Development Planning
Business Incubator for SMMEs	WMM LM 000100 B/GB SMMEs	Ms. Z. Ndzelu	Thursday, 02 February 2023	90	Wednesday, 03 May 2023	To be re-advertised	Development Planning
Supply and Delivery of Agricultural Inputs	WMM LM 06/10/2202 AGR	Ms. Z. Ndzelu	Thursday, 26 January 2023	90	Wednesday, 26 April 2023	To Be Adjudicated	Development Planning
Supply and Delivery of Fishing material and Equipment	WMM LM 000101 S&D F&M	Ms. Z. Ndzelu	Thursday, 02 February 2023	90	Wednesday, 03 May 2023	To Be Adjudicated	Development Planning
Hiring of Construction Plant	WMM LM 06/12/2202 HCP	Mr. V. Nontanda	Monday, 09 January 2023	90	Sunday, 09 April 2023	To Be Adjudicated	Engineering Services
Streetlight Maintenance/ Replacement Of Damaged Streetlight Poles And Cables	WMM LM 00080 Sm/Rds	Ms. N. Jikweni	Friday, 30 December 2022	90	Thursday, 30 March 2023	To Be Adjudicated	Municipal Manager
Construction of Guard Gouse at D.L.T.C	WMM LM 08/12/2201 CGH	Mr. V. Nontanda	Monday, 09 January 2023	90	Sunday, 09 April 2023	Awarded	Engineering Services

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 February 2023. 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	Function Name	Value	Specifications	Ward
ONGEZVA HOLDINGS PTY LTD	Core Function:Mayor and Council	1,500.00	REQUEST LUNCH WITH SOFT DRINKS FOR BTO STANDING COMMITTEE MEETING ON T 13 FEBRUARY 2023	Ward 23
PHILAKONA	Core Function:Human Resources	1,600.00	REQUEST LUNCH FOR SIXTEEN (16) PEOPLE WHO WILL BE ATTENDING TRAINING ON THE 09TH OF FEBRUARY 2023	Ward 1
PHILAKONA	Core Function:Mayor and Council	1,738.00	REQUEST VIP LUNCH WITH SOFT DRINKS FOR ORDINARY COMMUNITY SERVICES STA COMMITTEE MEETING	Ward 1
AMANGUTE TRADING & PROJECTS	Core Function:Human Resources	1,900.00	REQUEST FOR LUNCH FOR 19 PEOPLE WHO WILL BE ATTENDING LLE MEETING O 08TH OF FEBRUARY 2023	Ward 1
PONDOLAND TIMES	Core Function:Municipal Manager Town Se	1,900.00	ADVERT FOR ANNUAL REPORT FOR 2021/22FY	Ward 17
PONDOLAND TIMES	Core Function:Municipal Manager Town Se	1,900.00	REQUEST FOR ADVERTISING POSTS OF SECRETARY - CFO UNDER BTO DEPARTMENT TOURISM INTERNS X2 UNDER DEVELOPMENT PLANNING DEPARTMENT	Ward 17
PONDOLAND TIMES	Core Function:Human Resources	1,900.00	REQUEST FOR LUNCH WITH SOFT DRINKS FOR DEVELOPMENT PLANNING	Ward 17
UKIHO TRADING CC	Core Function:Mayor and Council	1,980.00	REQUEST FOR LUNCH WITH SOFT DRINKS FOR DEVELOPMENT PLANNING	Ward 17
GROUP TWO MEDIA COMPANY	Core Function:Municipal Manager Town Se	1,990.65	REQUEST ADVERTISEMENT FOR SPECIAL COUNCIL MEETING IN 2 LOCAL NEWSPAPER	KOKSTAD
GROUP TWO MEDIA COMPANY	Core Function:Municipal Manager Town Se	1,990.65	INVITATION OF PUBLIC COMMENTS INTO THE DRAFT ANNUAL REPORT FOR 2021/22	KOKSTAD
GROUP TWO MEDIA COMPANY	Core Function:Finance	1,999.85	Advertising of 2nd adjusted budget 2022/23	KOKSTAD
GROUP TWO MEDIA COMPANY	Core Function:Human Resources	1,999.86	REQUEST ADVERTISING OF THREE POSTS NAMELY: FLEET MANAGEMENT OFFICER (CORPORATE DEPARTMENT)PERMANENT), FINANCIAL INTERN TWO(02) YEARS CONTR UNDER BUDGET AND TREASURY OFFICE AND SECRETARY TO THE SENIOR MANAGER.	KOKSTAD
PONDOLAND TIMES	Core Function:Economic	2,000.00	REQUEST FOR QUALIFIED SERVICE PROVIDER TO DEVELOP GENERAL VALUATION RO 2024/2029 PERIOD	Ward 17

Creditor Name	Function Name	Value	Specifications	Ward
	Development/Plan			
PONDOLAND TIMES	Finance:BUDGET AND TREASURY	2,000.00	ADVERTISEMENT OF BANKING SERVICES FOR A PERIOD OF 5 YEARS 2024/2029	Ward 17
TAMATI TRANSPORT PTY LTD	Non-core Function:Libraries and Archives	2,750.00	REQUEST 1 X 15 SCATER TAXI TO ATTEND SA LIBRARY WEEK CELEBRATION @ MT THE 2/03/2023 AT 10:00. THE TAXI WILL DEPART FROM MBIZANA LIBRARY. 15 PARTICIPANTS WILL BE ATTENDING THE EVENT.	Ward 17
JEANS TRAVELLING AGENCIES	Core Function:Municipal Manager Town Se	3,194.64	ACCOMMODATION ARRANGEMENT FOR LIZO FIKELA TO EAST LONDON IN 16/02/2023 AND OUT 18/02/2023	EAST LONDON
SOUTHERN BUSINESS SCHOOL	Core Function:Human Resources	6,630.00	PAYMENT FOR STUDY ASSISTANCE FOR ZIVANDA BEWU	JHB
KWIK-FIT BIZANA	Core Function:Roads	7,475.00	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIES FOR BELL GRADER THE REGISTRATION NO: JCF-375 EC :BATTERY SIZES - 690c x2	Ward 1
ARENA HOLDINGS	Core Function:Municipal Manager Town Se	7,514.10	REQUEST FOR ADVERTISING FOR POSITIONS OF TWO AUDIT COMMITTEE MEMBERS SEE ADVERT SPECIFICATION ATTACHED	CAPE TOWN
LAZ INVESTMENTS	Non-core Function:Libraries and Archives	8,802.00	PAYMENT FOR SUPPLY AND DELIVERY OF PERIODICALS	Ward 18
MBHIGWA	Core Function:Biodiversity and Landscape	9,000.00	REQUEST CATERING FOR 100 PEOPLE FOR IMPLEMENTATION OF CLIMATE CHANGE S WORKSHOP ON THE 16/02/2023 AT NTSHAMATHE COMMUNITY HALL	Ward 6
KWIK-FIT BIZANA	Core Function:Fleet Management	10,557.00	REQUEST FOR FOUR TYRES FOR TOYOTA HILUX SIZE LT245/70 R16	Ward 1
Milpark Education	Core Function:Human Resources	10,720.00	STUDY ASSISTANCE FOR MR NONGO NGALONKULU	Ward 1
KWIK-FIT BIZANA	Core Function:Fleet Management	11,258.50	REQUEST FOR TWO TYRES FOR JRS 357EC IZUSU KB 300(LALL TERRAIN TYRES) 265/60R18	Ward 1
AFRICAN COMPASS TRADING 37CC	Core Function:Biodiversity and Landscape	14,260.00	REQUEST 155 X LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN ON THE 22 FEBRUARY 2023 AT CANGCI SSS AND NDLOVUWILE SSS	Ward 1
WALTER SISULU UNIVERSITY	Core Function:Human Resources	14,320.00	STUDY ASSISTANCE FOR AVELA MATARA	UMTATA
MANUNUZA TRADING PTY LTD	Core Function:Mayor and Council	15,000.00	REQUEST FOR 15 BAGS OF POTATO SEEDS FOR THE SISIKEWE DOSABILITY PROJECT	Ward 4
IHEANS TRAVELLING AGENCIES	Core Function:Project Management Unit	16,707.60	ACCOMODATION FOR MAKHALIMA AND NDALA IN MTHATHA IN 05.03.2023 OUT 10.03.2023	EAST LONDON
HI-LAND EXHAUST AND ALIGNMENT	Core Function:Police Forces Traffic and	18,162.50	REQUEST SUPPLY OF 04XTYRES FOR TRAFIC VEHICLE JDS 863 EC	KOKSTAD
ARENA HOLDINGS	Core Function:Human Resources	18,216.00	REQUEST ADVERTISING OF ONE POST : SW ENGINEERING. PROVINCIAL NEWSPAPE	CAPE TOWN
BELL EQUIPMENT CO S A (PTY)LTD	Core Function:Roads	18,585.95	REQUEST FOR REPLACEMENT OF TWO NEW BATTIERS FOR BELL GRADER. THE REG.NO:JCF-375 EC :BATTERY SIZES - 690c x2	UMTATA
AFRICAN COMPASS TRADING 37CC	Libraries and Archives:Libraries and A	18,900.00	REQUEST FOR 150 X LUNCH PACKS FOR LIBRARY AWARENESS CAMPAIGN ON THE 2 AT MPYC	Ward 1
TYRES & MORE KOKSTAD	Core Function:Solid Waste Removal	20,010.00	REQUEST FOR REPLACEMENT OF 3 TYRES FOR JNG 815 EC (SIZE 315/80R22.5)	Ward 1
TUNIMART	Core Function:Mayor and Council	20,260.26	ACCOMMODATION FOR CLR THULANI DLAMINI AND BULELANI QALABA TO UMTATA IN 05/03/2023 AND OUT 11/03/2023	EAST LONDON
BHUKWANI FARMING	Core Function:Mayor and Council	22,000.00	CATERING LUNCH WITH SOFT DRINK FOR 200 PEOPLE IN WARD 16 FOR COMMUNITY PROGRAM AT AFM CHURCH HALL ON 23/02/23 AT 10	Ward 16
DRIVING LICENSE CARD ACCOUNT	Non-core Function:Road and Traffic Regul	23,463.00	PAYMENT TO DRIVING LICENCE CARD ACCOUNT FOR FEB 2023	PRETORIA
SIPHOSAKHE TRADING	Core Function:Mayor and Council	23,900.00	CATERING LUNCH WITH SOFT DRINK FOR 200 PEOPLE IN WARD 08 FOR COMMUNITY PROGRAM IN MONWABISI MFINGWANA COMMUNITY HALL ON 22/02/23 AT 10	Ward 8
HLONGWAVES SON TRADING ENTERPR	Core Function:Mayor and Council	24,000.00	REQUEST 3 TAXIS (QUANTAM) FOR 2 DAYS TO TRANSPORT COUNCILLONS TO ATTEN STRATEGIC WORKSHOP ON THE 26 TO 27 FEBRUARY 2023	Ward 19

Creditor Name	Function Name	Value	Specifications	Ward
TAMATI TRANSPORT PTY LTD	Core Function: Mayor and Council	24,000.00	REQUEST 2X15 SEATER TAXIS TO TRANSPORT CDW/S TO ATTEND THE PROVINCIAL MEETING ON THE 09 FEBRUARY 2023	Ward 17
KWIK-FIT BIZANA	Traffic and Core Function: Police Forces	24,017.00	SUPPLY OF 04 TYRES FOR TRAFFIC VEHICLE JDS 863 EC	Ward 1
DAGAVAS CONSTRUCTION PTY LTD	Core Function: Marketing Customer Relati	24,900.00	BRANDING OF TRAFFIC VEHICLES	Ward 1
TRIBUTARY OF SUCCESS PROJECTS	Core Function: Mayor and Council	25,620.00	REQUEST LUNCH WITH SOFT DRINKS FOR TRAINING OF WARD COMMITTEE MEMBERS COUNCILOR SUPPORT ASSISTANT ON THE 16 AND 17 FEBRUARY 2023 (110 PEOPLE AT MULTI-PURPOSE YOUTH CENTRE.	Ward 9
USTA TRADING ENTERPRISE	Core Function: Administrative and Corpora	27,500.00	REQUEST FOR (1) LOCKING SAFEDOUBLE _ WEALED MADE WITH HIGHLY QUALITY OPERATING AND OPERATING INSTRUCTIONS INCLUDED; DRAWERS 44 FILLING DRAW DRILLED; 75X44 KRAFT CONTAINERS PER CABINET(S); ONE(1) LOCKED INTERNAL DR	Ward 1
LUDWALA INVESTMENT SERVICES	Core Function: Community Parks (including	27,950.00	REQUEST FOR SUPPLY AND DELIVERY OF 25 BUNDLES/2KG NYLON CORDS FOR GRAS ACCESSORIES	Ward 18
PIPLO CIVILS AND CONSTRUCTION	Core Function: Mayor and Council	28,175.00	PROCUREMENT OF 300 SEATER FRAME	Ward 22
KANGO CONSTRUCTION (PTY) LTD	Core Function: Community Parks (including	28,400.00	REQUEST FOR SUPPLY AND DELIVERY OF 5X GREEN SHADE CLOTH(1.8X50M ROLL) F MAINTENANCE OF LUNA NURSERY	Ward 13
BLACK BUTTERFLY CONSTRUCTION	Core Function: Mayor and Council	28,793.60	REQUEST FOR OVERLOCKED SEWING MACHINES	Ward 24

609,541.16

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	Opening Balance 21	23-Feb	Current year Expenditure	Closing Balance
Zana Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02/ENG	R 74,861,072.75	R 31,984,133.12	-	R 2,815,594.39	R 8,287,930.32
Sizane Consulting	General Valuation Roll 2019/2024	Valuation Roll 2019/2024	R 1,233,195.00	R 195,510.00	-	R -	-
SAGE VIP	Payroll System	None Provided	-	-R 283,595.82	-	R 11,389.72	-R 568,847.91
MUNSOFT PTY (LTD)	Financial and Billing System	MBIZ LM ICT DUE DELIGENTS	R -	-R 5,318,113.79	R 260,683.16	R 3,654,079.55	-R 13,828,204.71
Litha Projects Managers	GRAP Compliant Fixed Asset Register	MBIZ 0041FAR	R 5,695,317.06	R 2,743,475.56	-	R 1,386,383.65	R 97,197.04
Iqbayya Design Workshop Architects	Professional Fees for Mbizana Civic Center	MBIZ LM 1/21/2017/ENG	R 11,282,784.41	R 393,938.80	-	R -	R 393,938.80
IPM Plant Hire Jv Moznas's Trading	Construction of Mphuthumi Matumbatha Stadium	MBIZ LM 18/1/16/ENG	R 64,518,679.57	R 21,173,404.03	-	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 3,901,195.41
First Rand Limited	Provision of Banking Services	MBIZ LM/06/03/18/LT/BTO	R -	-R 7,524,870.94	R 314,339.89	R 4,502,026.51	-R 14,159,511.11
Dumack and Bright Idea	Construction of Mphuthumi Matumbatha Stadium	MBIZ LM/29/11/03	R 8,094,071.25	R 1,349,390.32	-	R -	R 1,349,390.32
CONLOG	Prepaid electricity agent	Fet/6/1/1/5	-	-R 6,727,453.16	R 207,852.84	R 952,412.04	-R 8,301,981.24
West Bank Limited	Fuel	MBIZ LM/06/03/18/LT/BTO	R -	R -	R 381,363.57	R 454,375.70	-R 5,975,851.29
Thenjive Business Solutions Va Umusa	Medical Check-ups	MBIZ LM 0000085	R -	-R 1,456,987.00	-	R -	-R 1,941,449.61
Mbizana Roadworthy	Leasing of Land For Vehicle Testing Centre	MBIZLM0000078	R 2,100,000.00	-	-	R -	-
Ingqayi Design Economic Partnership	MLDP Implementation Project	MBIZLM0016DP	R 598,000.00	R 449,000.00	-	R -	R 449,000.00
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R 0.13	R 125,214.61	R 841,298.20	-R 2,224,282.98
Genbiz Trading 1001 PTY LTD	Procurement of printers/copiers for 3 years	MBIZ LM 0030 PPC	R 782,112.24	R 658,405.76	-	R 278,872.29	R 340,109.68

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	Opening Balance Z1	23-Feb	Current year Expenditure	Closing Balance
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R 455,292.19	R -	R -	R 334,499.41
Zinzane Consulting Engineers	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
VHB Associates	Multi Discipline Panel of Consultants- Architectural	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
BMK Consulting Engineering	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R 205,123.44	R 205,123.44	-R 205,123.44
TPA JV Lisa Solutions	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
S. Zoko Consulting	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
Mtala Emazweni Trading & projects	Multi Discipline Panel of Consultants- Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
Iphayiya Design Workshop Architects	Multi Discipline Panel of Consultants- Architectural	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
Techseeds Pty Ltd	Procurement of IP-PBX	MBIZ LM 0041 IP-PBX	R 3,292,404.50	R 909,349.82	R 68,886.15	R 720,488.18	R 188,861.64
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	-R 5,602,000.00	R 416,200.19	R 2,966,025.36	-R 12,295,295.95
Dibelihle 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 896,699.37	R -	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 10,000.01	R -	R -	R 10,000.01
Mtala Emazweni Trading & projects	Professional Fees Mqoriwana to Greenville A/R	MBIZ LM 0055CO N	R 1,202,091.04	R 84,655.89	R -	R -	R 84,655.89
Mabozela Trading	Electrification of	MBIZ LM 00057	R -	R -	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance Z1	23-Feb	Current year Expenditure	Closing Balance
and Enterprise JV Boboshe	Mabhegueni Village (Ward 15) 414 Households	EMV	19,575,046.47	8,837,062.99	-	426,440.70	399,698.88
Ndlela Mhlophe Trading	Website Revamp	MBIZ LM 0058 WEB	R 805,000.00	R 168,500.00	R -	R -	R 168,500.00
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
Restam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -	R -
ODG Technologies PTY Ltd	Panel of Consultants: Mabhegueni Electrification	MBIZ LM 0055 CON	R 1,632,385.17	R 423,185.28	R -	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 1,800,336.15	R 85,378.94	R 659,569.19	-R 558,159.66
Ichayiya Design Workshop	Panel of Consultants- Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0065 CON	R 956,705.82	R 287,011.75	R -	R -	R 287,011.75
Mabozela Trading JV Boboshe Trading enterprise	Replacement of LV & MV LINES	WMM LM 00059 LV&MV	R 2,603,711.60	R 1,972,982.60	R -	R -	R 264,681.25
YG Solutions	Maintenance of Bulk Metering and Cables	WMM LM 0091 MBM&C	R 756,551.68	R 756,551.68	R -	R -	R 75,655.16
Ichayiya Design and Workshop	Manufacturing Hubs	WMM-LM (Panel of Consultants)	R 3,850,372.50	R 3,850,372.50	R 738,294.25	R 1,146,544.25	R 2,017,822.13
Thake Electrical	Electrification of Xhobeni Village in Ward 25	WMM LM 00057E MV	R 28,254,288.46	R 28,254,288.46	R -	R 3,272,039.19	-R 0.01
ODG Technologies	Electrification of Xhobeni Village in Ward 25	WMM LM 00057E MV	R 2,362,477.01	R 2,362,477.01	R -	R -	R 206,716.73
Ngoma JV Dinbane Zikhazi Trading	Ward 20	WMM LM 00061 WZ0CH	R 3,600,000.00	R 3,600,000.00	R -	R 179,632.30	R 7,338.19
Manyobo Group	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 24,128,755.89	R 24,128,755.89	R 260,375.02	R 5,461,183.31	R 2,460,379.22
Sira Construction and Projects (Pty) Ltd	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 4,265,600.00	R 4,265,600.00	R -	R 2,980,000.00	-R 2,973,900.00
Mabozela Trading	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 14,228,049.95	R 14,228,049.95	R -	R 1,559,705.39	R 2,338,459.82

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance 21	23-Feb	Current year Expenditure	Closing Balance
S Zoko Consulting	Siginqini to Marna Access Road	MBIZ LM 0055 CON	R 838,341.08	R 838,341.08	R -	R 159,413.00	R 290,400.88
Zinzame Consulting Engineers	Maphaheni Via Mphubazi	MBIZ LM 0055 CON	R 1,777,614.33	R 1,777,614.33	R -	R -	R 9,064.44
TPA JV Lisa Solutions	Sixthxeni Access Road	MBIZ LM 0055 CON	R 1,138,312.20	R 1,138,312.20	R -	R 331,414.92	R 33,974.01
Vitsha Trading	Refurbishment of Mbizana Taxi rank phase 2	WMM LM 01/09/21/02 RTR	R 24,696,034.42	R 24,696,034.42	R -	R 2,219,496.95	R 1,296,144.06
Bukhophethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 27,820,800.00	R 27,820,800.00	R -	R 3,703,000.00	R 17,521,400.00
Mala Emazweni Trading & projects	Msthongweni Access Road	MBIZ LM 0055 CON	R 271,621.81	R 271,621.81	R 18,832.45	R 18,832.45	R 13,688.41
VHB Associates	Professional Fees Upgrade of Taxi Rank(Phase 2)	MBIZLM0055CON	R 3,649,617.06	R 3,649,617.06	R -	R -	R 0.01
Environmental Vanguard(Pty) Ltd	Reviewal of climate change strategy	WMM LM 11/02/21/01 CCS	R 390,000.00	R 390,000.00	R -	R 52,000.00	R -
MVI Construction and Maintenance	Construction of Maphaheni Via Mphubazi to Dityini	WMM LM 08/10/21/02 MDA	R 9,502,995.40	R 9,502,995.40	R -	R 949,368.87	R 9,311.22
Phahle Construction	Repairs and Maintenance of DL TC	WMM LM 17/09/21/02 RDL	R 860,741.50	R 860,741.50	R -	R -	R 164,991.50
S. Zoko Consulting	Leonard to Snakadeni Access Road	MBIZ LM 0055 CON	R 1,261,214.89	R 786,158.01	R -	R -	R 56,683.22
BMK Consulting Engineering	Tshuze To Luphiliswe Access Road	MBIZ LM 0055 CON	R 1,232,705.70	R 1,232,705.70	R -	R -	R 205,357.73
Mabozela Trading and Projects	CBD Road Maintenance	WMM LM 10/12/21/01 CBD	R 2,986,224.78	R 2,986,224.78	R -	R 301,613.66	R 635.89
Masilo Projects	Supply and Delivery of 2 Sola High Mast	WMM LM 18/08/21 JEP:HM	R 2,187,151.60	R 2,187,151.60	R -	R 1,968,284.78	-R 530,771.01
Shile Pot Trading	Disaster Management Plan	WMM LM 29/09/20 DRMP	R 480,000.00	R 480,000.00	R -	R 572,690.00	-R 188,690.00
Phahle Construction	Maintenance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R 276,879.09	R 276,879.09	-R 276,879.09
Dr Sugudhavi-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R 316,777.16	R 1,898,270.99	-R 2,354,691.77
Z.N.Mshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R 417,586.34	R 2,285,711.07	-R 4,528,851.33

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	Opening Balance 21	23-Feb	Current year Expenditure	Closing Balance
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R 6,581,971.41	R 38,371.66	R 684,803.38	R 5,897,168.03
Siti Cargo	Hiring Of Construction Plant and Trucks	WMM LM 21/07/21/02HPT	R 3,599,500.00	R 3,599,500.00	R 1,325,800.01	R 1,325,800.01	-R 1,325,800.01
Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R 3,256,364.38	-	R -	R 2,534,725.60
Vitsha Trading	Signinqini to Marina Access Road	WMM LM 31/05/2022	R 5,594,999.70	R 5,594,999.70	R 907,325.51	R 3,219,552.31	R 2,375,447.39
Mabozela Trading and Enterprise	Sixhaseni Access Road	WMM LM 31/05/22/03	R 8,255,733.77	R 8,255,733.77	R 3,152,442.49	R 7,842,772.09	R 412,961.68
Oracle Energy and Power	Electrification of Nomlacu Village Maintenance of	WMM LM00059E MV	R 5,485,723.24	R 5,485,723.24	R 447,657.22	R 1,872,478.83	R 3,613,244.41
YG Solutions Pty Ltd	Electricity Infrastructure	WMM LM 31/05/22/01	R 646,225.25	R 646,225.25	R -	R 452,174.73	R 194,050.52
Nikhwe Group	Bizana Mini Market	WMM 001/MS- 21	R 2,404,750.80	R 2,404,750.80	R -	R 748,857.46	R 1,655,893.34
Vitsha Trading	Rehabilitation of Sikhombe Access Road	WMM LM 00091 SKM A/R	R 3,522,826.29	R 3,522,826.29	R -	R 2,724,923.16	R 797,903.13
Sitra Construction and Projects (Pty) Ltd	Rehabilitation of Manyameni Access Road and Bridge	WMM LM00092 M A/R & B	R 1,830,184.94	R 1,830,184.94	R 237,181.69	R 1,646,705.20	R 183,479.74
Mabozela Trading and Enterprises	Rehabilitation of Bazana Access Road	WMM LM 00095 B A/R & B	R 3,885,094.57	R 3,885,094.57	R -	R 6,542,151.44	-R 2,657,056.87
Masilo Jv Mshakeni	Rehabilitation of Oobo To Sizinden Access Road	WMM LM 00090 Q-S A/R	R 1,312,600.69	R 1,312,600.69	R 360,167.58	R 1,827,425.25	-R 514,824.56
Manyobo Group	Rehabilitation of Kwabulala	WMM LM 00094 KB-M A/R	R 1,822,190.57	R 1,822,190.57	R -	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 1,692,588.80	R -	R 1,479,591.50	R 212,997.30
Sakhiwe Contractors	Procurement of lectricity Material and Tools	WMM 00083 PEM&T	R 1,287,700.00	R 1,287,700.00	R -	R 1,116,913.57	R 170,786.43
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT- 46)	R -	R -	R -	R -	R -
Zinzame Consulting Engineers	Professional Services for Bazana Access Road	WMM LM 00095 B A/R & B	R 495,180.00	R 495,180.00	R -	R 398,575.63	R 96,604.37
Zinzame Consulting Engineers	Professional Services of Manyameni Access Road and Bridge	WMM LM00092 M A/R & B	R 274,650.00	R 274,650.00	R -	R 256,450.00	R 18,200.00
Zinzame	Professional	WMM LM	R	R	R	R	R

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance 21	23-Feb	Current year Expenditure	Closing Balance
Consulting Engineers	Services for Sikhonobe Access Road	00091 SKM A/R	459,199.00	459,199.00	-	386,446.12	72,752.88
Zinzame Consulting Engineers	Professional Services for Kwabulale Access Road	WMM LM 00094 KB-M A/R	R 341,172.00	R 341,172.00	R -	R -	R 341,172.00
MVI Construction and Maintenance	Rehabilitation of Matshenzi Access Road	WMM LM 00093	R 2,358,132.67	R 2,358,132.67	R -	R 410,343.00	R 1,947,789.67
Isivuno Esihle Construction	Construction of Tsunze to Luphileweni Access Road	WMM/LM 00097	R 7,534,851.06	R 7,534,851.06	R 1,496,977.64	R 1,496,977.64	R 6,037,873.42
YG Solutions	Electrification of Msarhweni Village	WMM LM 0060E	R 8,162,989.79	R 8,162,989.79	R 3,147,882.34	R 3,147,882.34	R 5,015,107.45
Iheans Traveling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 173,923.28	R 173,923.28	-R 173,923.28
Tunimant(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 486,002.26	R 486,002.26	-R 486,002.26
Bomba Diesel	Supply and Delivery of Stationery for 12 months	WMM LM 18/09/09/1/01	R -	R -	R 436,200.00	R 930,710.00	-R 930,710.00
Nikhwhe Group	Fencing of Mzamba Community Hall & Dudumani Community Hall	WMM LM 18/02/20/01 FEN	R 700,000.00	R 700,000.00	R -	R -	R 700,000.00
Thabiziv Ayagu	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R 19,990,389.66	R 1,102,249.44	R 1,706,369.99	R 18,284,019.67
MVI Construction and Maintenance	-	-	R -	R -	R 566,621.67	R 566,621.67	-R 566,621.67
-	-	-	R -	R -	R 351,887.13	R 575,009.16	-R 575,009.16
-	-	-	-	-	-	-	R -
-	-	-	R 463,339,289.00	R 299,438,945.03	R 17,406,168.22	R 91,864,543.78	R 15,667,421.00

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	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 10,558.25	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, 29 August 2022	Corporate Services	No	One quotation requested	Sole Provider

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
30/09/2022	EF007871-000	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
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, 27 October 2022	Corporate Services	No	One quotation requested	Sole Provider
11.12.2022		Institute of Directors South Africa NPC	R 3,500.00	Training programmes on corporate governance	Chief Financial Officer	Monday, 11 December 2023	Corporate Services	No	One quotation requested	Sole Provider
2022/12/12	EF007941-000	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	MANY	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	EF007944-000	Esri South Africa	R 26,846.98	Geographic information systemfro Annual licence renewal	Chief Financial Officer	Saturday, 10 December 2022	Corporate Services	No	One quotation requested	Sole Provider
			287,130.76							

PART 2 – SUPPORTING DOCUMENTATION

1. 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 resulting 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 had finalised the process of recruiting three additional Financial Management Interns to make the required number of 5.

During the months of January 2023 one of the interns resigned from the municipality and the municipality has also commenced with the recruitment processes. It was also noted that one of the Interns stopped reporting for duty since the 9th of February 2023 and a report has been submitted to Corporate Services to handle the matter and advise on the process to be followed.

2. 2024 Draft Budget Processes

S16 of the MFMA requires the council of a municipality for each financial year to approve and annual budget for the municipality before the start of that financial year. The section further prescribes that for a municipality to comply with this requirement, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. The end of March marks the last month to comply with the requirement.

The process starts with the state of the nation address by the president of the republic which is later followed by the national budget speech. On the 22nd of February 2023, the budget speech was presented by the minister. The process followed to formulate a budget is then as follows for the municipality:

- Gather, analyse and distribute guiding MFMA circular
- Departments required to revised tariffs
- Departments requested to submit their revenue projections together with plans to improve revenue generation
- Corporate Services consolidates budgets submissions for all employee related costs for the municipality
- Departments requested to make submissions of all their budget needs for the year ahead
- Budget and Treasury consolidates revenues to determine the municipality's revenue basket
- Budget and Treasury consolidates all expenditure submissions and reconciles these to the anticipated revenues to ensure a balanced budget
- The budget is then presented to the Budget Steering Committee after which it is presented to the Executive committee and thereafter presented to council.

Below is a consolidation of Grants confirmed from the Division of Revenue Bill published after the budget speech has been published:

Reconciliation of Winnie Madikizela-Mandela Local Municipality allocations for 23/24 MTREF					
	Revised 2022/23	Change	2023/24	2024/25	2025/26
National Allocations					
<i>Operational</i>	398,049,400	-48,652,100	349,397,300	369,137,450	358,605,900
Equitable Share	320,095,000	21,109,000	341,204,000	364,039,000	353,237,000
Financial Management Grant	2,100,000	-	2,100,000	2,100,000	2,238,000
Expanded Public Works Programme	3,687,000	-465,000	3,222,000	-	-
Municipal Infrastructure Grant 5%	2,751,900	119,400	2,871,300	2,998,450	3,130,900
Disaster Management Grant	46,596,000	-46,596,000	-	-	-
Government Support Grant	22,819,500	-22,819,500	-	-	-
<i>Capital</i>	68,686,100	2,868,600	71,554,700	82,470,550	87,487,100
Municipal Infrastructure Grant	52,286,100	2,268,600	54,554,700	56,970,550	59,487,100
Integrated National Electrification	16,400,000	600,000	17,000,000	23,500,000	23,000,000
Neighbourhood Development Partnership Grant (Capital)	-	-	-	2,000,000	5,000,000
Provincial Allocations					
<i>Operational</i>	500,000	-500,000	-	-	-
Library Grant	500,000	-500,000	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL ALLOCATIONS	467,235,500	-46,283,500	420,952,000	451,608,000	446,093,000

The table above shows a overall decrease compared to the revised allocations in the current year. These are due to the following grants that were interventions during the year, Disaster Management Grant, Government Support Grant. The table however shows a R21.1 million increase on the equitable share to cater for the increases in the operating expenses such as employee costs, the impact of load shedding, shelter indigent consumers from the proposed Eskom increases to name a few. We also see a decrease on the EPWP grant requiring reprioritisation on the municipality's implementation of the program. MIG only shows a R2.3 million increase which is just to shield against price escalations while INEP only shows less than R1 million.

3. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,006	1,473	1,619	1,517	2,685	1,407	3,780	3,985	23,472	13,374	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,262	317	283	281	263	268	9,820	23,435	35,929	34,067	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	4	2	2	2	2	1	7	2,588	2,609	2,600	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	434	434	434	-	-
Interest on Arrear Debtor Accounts	1810	1,162	561	546	542	573	580	1,794	11,832	17,591	15,321	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	697	271	356	234	232	668	1,232	5,591	9,282	7,957	-	-
Total By Income Source	2000	10,131	2,625	2,808	2,576	3,755	2,925	16,632	47,865	89,317	73,753	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	799	382	429	437	382	406	9,721	23,501	36,056	34,446	-	-
Commercial	2300	8,723	1,965	2,103	1,882	3,122	2,275	5,797	12,371	38,240	25,449	-	-
Households	2400	609	277	276	267	251	244	1,113	11,993	15,021	13,859	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	10,131	2,625	2,808	2,576	3,755	2,925	16,632	47,865	89,317	73,753	-	-

The table above shows municipal debtors for the month of February 2023 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 - M08 February

EC443 White Paper: Mafikizela Mandate - Supporting Table 004 Monthly Budget Statement - Caged Credits - Most Current											
Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	808									808
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	808	-	-	-	-	-	-	-	-	808

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 - M08 February

CC443 Winnie Madikizela Mandela Supporting Table SCS monthly Budget Statement - Investment portfolio - 2021/2022														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.070024866	0	n/a	not fixed	8,296	83	(6,554)	18,598	20,424
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.005339542	0	n/a	not fixed	7,588	41	(3,596)	-	4,033
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.005296794	0	n/a	not fixed	348,163	1,844	(19,844)	-	330,163
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.004794507	0	n/a	not fixed	355	2	-	-	357
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.004794521	0	n/a	not fixed	1,679	8	-	-	1,687
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.004756328	0	n/a	not fixed	3,310	16	(736)	-	2,588
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.00431347	0	n/a	not fixed	4,270	18	(1,000)	-	3,289
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.004794526	0	n/a	not fixed	1,118	5	(5)	-	1,118
Municipality sub-total										374,779		(31,737)	18,598	363,658
Entities														
Entities sub-total														
										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									374,779		(31,737)	18,598	363,658

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R13.1 million which lead to a decrease in its investments for the month of February 2023. 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 - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		295,190	337,852	350,642	-	247,940	233,761	21,335	9.1%	350,642
Local Government Equitable Share		289,620	320,095	320,095	-	230,468	213,397	17,071	8.0%	320,095
Expanded Public Works Programme Integrated Grant		3,570	3,687	3,687	-	2,582	2,458			3,687
Local Government Financial Management Grant		2,000	2,100	2,100	-	2,100	1,400			2,100
Municipal Infrastructure Grant		-	2,752	2,752	-	-	1,835			2,752
Neighbourhood Development Partnership Grant		-	9,218	9,218	-	-	6,145			9,218
Disaster Relief Grant		-	-	12,790	-	12,790	8,527	4,263	50.0%	12,790
Provincial Government:		500	500	500	-	500	333	167	50.0%	500
Capacity Building and Other		500	500	500	-	500	333	167	50.0%	500
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	295,690	338,352	351,142	-	248,440	234,094	21,501	9.2%	351,142
Capital Transfers and Grants										
National Government:		86,447	82,288	116,094	18,598	51,168	77,396	(26,228)	-33.9%	116,094
Municipal Infrastructure Grant (MIG)		51,023	52,286	52,286	18,598	41,088	34,857	6,231	17.9%	52,286
Neighbourhood Development Partnership Grant		6,971	13,602	13,602	-	-	9,068	(9,068)	-100.0%	13,602
Integrated National Electrification Programme Grant		28,453	16,400	16,400	-	10,080	10,933	(853)	-7.8%	16,400
Disaster Recovery Grant		-	-	33,806	-	-	22,537	(22,537)	-100.0%	33,806
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	86,447	82,288	116,094	18,598	51,168	77,396	(26,228)	-33.9%	116,094
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	382,137	420,639	467,235	18,598	299,608	311,490	(4,727)	-1.5%	467,235

The above table shows grants received during the month of February 2023.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			220,113	337,852	350,642	1,157	136,452	233,761	(97,309)	-41.6%	350,642
Local Government Equitable Share			214,543	320,095	320,095	—	118,659	213,397	(94,738)	-44.4%	320,095
Expanded Public Works Programme Integrated Grant			3,570	3,687	3,687	—	3,687	2,458	1,229	50.0%	3,687
Local Government Financial Management Grant			2,000	2,100	2,100	42	1,025	1,400	(375)	-26.8%	2,100
Municipal Infrastructure Grant			—	2,752	2,752	128	2,090	1,835	256	13.9%	2,752
Neighbourhood Development Partnership Grant			—	9,218	9,218	—	—	6,145	(6,145)	-100.0%	9,218
			—	—	—	—	—	—	—	—	—
Disaster Relief Grant			—	—	12,790	987	10,991	8,527	2,465	28.9%	12,790
Provincial Government:			144	500	500	30	358	333	25	7.5%	500
Capacity Building and Other			144	500	500	30	358	333	25	7.5%	500
District Municipality:			—	—	—	—	—	—	—	—	—
Other grant providers:			—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:			220,257	338,352	351,142	1,187	136,811	234,094	(97,284)	-41.6%	351,142
Capital expenditure of Transfers and Grants											
National Government:			80,162	82,288	116,094	11,590	27,893	68,944	(41,052)	-59.5%	116,094
Municipal Infrastructure Grant (MIG)			51,023	52,286	52,286	7,705	21,593	34,857	(13,264)	-38.1%	52,286
Neighbourhood Development Partnership Grant			686	13,602	13,602	—	—	9,068	(9,068)	-100.0%	13,602
Integrated National Electrification Programme Grant			28,453	16,400	16,400	3,885	6,299	10,933	(4,634)	-42.4%	16,400
Disaster Recovery Grant			—	—	33,806	—	—	14,086	(14,086)	-100.0%	33,806
Provincial Government:			—	—	—	—	—	—	—	—	—
District Municipality:			—	—	—	—	—	—	—	—	—
Other grant providers:			—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants			80,162	82,288	116,094	11,590	27,893	68,944	(41,052)	-59.5%	116,094
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			300,419	420,639	467,235	12,777	164,703	303,039	(138,335)	-45.6%	467,235

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	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
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:		4,255	738	1,389	2,866	67.4%
Municipal Infrastructure Grant (MIG)					-	
Neighbourhood Development Partnership Grant		4,255	738	1,389	2,866	67.4%
					-	
Disaster Recovery Grant					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		4,255	738	1,389	2,866	67.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,255	738	1,389	2,866	67.4%

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.

8. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	26,608	1,085	26,608
Call investment deposits		274,157	365,583	308,224	363,658	308,224
Consumer debtors		63,657	19,654	31,739	66,090	31,739
Other debtors		40,665	31,799	78,038	63,070	78,038
Current portion of long-term receivables		—	—	—	—	—
Inventory		450	1,878	1,132	2,035	1,132
Total current assets		381,881	438,634	445,741	495,938	445,741
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		39,090	36,655	39,090	39,090	39,090
Investments in Associate		—	—	—	—	—
Property, plant and equipment		766,069	759,811	848,542	755,582	848,542
Biological		—	—	—	—	—
Intangible		43	—	43	43	43
Other non-current assets		1,261	1,231	1,261	1,261	1,261
Total non current assets		806,463	797,697	888,936	795,976	888,936
TOTAL ASSETS		1,188,344	1,236,331	1,334,676	1,291,914	1,334,676
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		506	505	506	468	506
Trade and other payables		54,702	44,406	111,426	73,184	111,426
Provisions		20,308	19,990	20,308	15,679	20,308
Total current liabilities		75,515	64,901	132,240	89,331	132,240
Non current liabilities						
Borrowing		—	—	—	—	—
Provisions		22,484	5,246	22,484	22,484	22,484
Total non current liabilities		22,484	5,246	22,484	22,484	22,484
TOTAL LIABILITIES		97,999	70,147	154,724	111,815	154,724
NET ASSETS	2	1,090,344	1,166,184	1,179,953	1,180,100	1,179,953
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,090,344	1,166,184	1,179,953	1,180,100	1,179,953
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,090,344	1,166,184	1,179,953	1,180,100	1,179,953

This is the report for February 2023.

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 February 2023 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: 10/03/2023