



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF MARCH 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 ninth 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 should generally be approaching their completion as procurement processes are mostly completed and implementation ideally 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. These results will then be used together with the budget consultation outcomes to revise the baseline used for the 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 |
| • 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 were 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 their audit was in full swing.

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

At the time this report was prepared we gladly confirm that both candidates have assumed duties as was expected and hope this will add a lot of value to the municipality's financial management capabilities while offloading some pressure from other persons who may have assumed responsibility for these functions.

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

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

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

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

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

6. Strategic Objectives

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

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

KPA NO 4: BUDGET AND TREASURY												
Strategic Objective No.	Strategic Objective Name	Baseline Information	Project to be implemented	Output - KPI	KPI Weight	Annual Target	Means of Verification	Budget Source		Adjusted Budget	Achieved / Not Achieved	Reason for Variance
								Budget Internal	External			
Revenue Management	To achieve 100% billing to all services that are to be billed by June	4.1	Electricity meters are read, recorded and captured manually	Metering of all electricity consumption	0.5	Accurate billing of electricity consumption	Reading of electricity meters	R 900,000.00	R 900,000.00	Yes	0	3 Monthly Reading of 92 electricity meters
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality	4.1	Metering of all electricity consumption	Reading of electricity meters	0.1	4.1	Reading of electricity consumption	R 900,000.00	R 900,000.00	No	0	96 Jan, Feb and March electricity meters read for Quarter 3
												R255,136.83
												Achieved
												N/A
												N/A
												N/A

KPA NO 4: BUDGET AND TREASURY													
Sub-Objectives	Strategic Objectives	Baseline Date	Project to be implemented	Outcome 3 Objective								Remaining Period	
				KPI	KPI Weight	Output KPI	KPI Weight	Annual Target	Means of	Budget	Adjusted		
Issue b: Party's going concern	Strategic Objective 2022	90% billing on property rates, 80% on electricity and 90% on refuse	Maintain an accurate and complete consumer master database for refuse, electricity and property rates	4.1 .2	0.5	Billing of 100% active accounts for property rates, refuse and electricity by June 2023	-	12 monthly Billing Report	R	N/A	0	03 Monthly Billing of 100% active consumer account for Project rates, refuse and electricity	R0.00 Achieved N/A N/A N/A
Monthly billing of all consumers for all services	Billing completed beyond the 3rd day of each month following month	Completion of billing processes by the 3rd day of each month	4.1 .3	0.5	Billing completed by the 3rd day of each month following month	-	12 Month end closing Reports	R	N/A	0	Perform 3 month end procedure for consumer debtors, sundry debtors	R0.00 Achieved N/A N/A N/A	
Manual distribution of consumer statements	Sending of monthly statement using emails and sms	Distribution of electrical monthly consumer statements by June 2023	4.1 .4	0.5	Distribution of electrical monthly consumer statements by June 2023	-	12 Monthly Statements distribution Report	R	7,000.00	0	3 months monthly statements distributed (January to March)	R0.00 Achieved N/A N/A N/A	

KPA NO 4: BUDGET AND TREASURY

Sub-obj.	Issue	Strategic Obj. drive	Strategic	Baseline	Project to be implemented	Output KPI	KPI Weight	Outcome 3 Objective			Budget Source	Adjusted	Achieved/	Reason	Reason	Remaining
								Target	Means of	Budget						
			Review and Implementation of the Revenue enhancement Strategy	Revenue Enhancement Strategy review in 2020/21	Monitoring of the Revenue enhancement Strategy Action Plan	Improved revenue collection and generation	4.1 .5	Quarterly Revenue enhancement Strategy Committee minutes and attendance register	Quarterly Revenue enhancement Strategy Committee minutes and attendance register	R -	N/A	Achieved	N/A	N/A	N/A	
To achieve at least 95% collection of all debt			Long outstanding debtors, which are more than 365 days	Implementation of credit control measures	Outsourcing of collection services	Handling over of all business accounts that are beyond 90 days overdue	4.1 .6	Handling over of all business accounts that are beyond 90 days overdue by June 2023	Handling over of all business accounts that are beyond 90 days overdue by June 2023	R 900,000 .00	R 1,300,000.00	Yes	0	R154,12.92	Achieved	N/A
Accou	nts with errors taking longer to identify and resolve			Performance of monthly reconciliations not performed by the 7th day of each month	Monthly reconciliation of debtors, rates and investment	Number of monthly review debtors	12	12 monthly review debtors	12 monthly signed debtors	R -	N/A	Preparation of 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	0	R0.00	No Achieved	N/A

KPANO 4: BUDGET AND TREASURY

Sub-Objectives	Strategic Objectives	Baseline	Project to be implemented	Output - KPI	KPI Weight	Outcome 3 Objective			Q3 measure	Budget Source	Adjusted	Achieved /	Financial	Non Financial	Reason	Remaining
						Annual Target	Means of	Budget								
Strategic Annual Budget Policies	Annual Review of sectoral Policies		Sectional policies that are reviewed annually	Review of policies and presentation to the relevant stakeholders	4.1 .8	0.5	03 Review ed Credit control and debt collecti on policy, Tariffs and Policy, Property Rates Policy and present ation to the relevant stakeholders by June 2023	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions		Promulgation of Property Rates policy and credit control policy	Promulgation of Revenue laws that not promulgated on time	4.1 .9	0.5	02 Gazette d property rates policy and credit control policy by June 2023	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY										
Sub.	Issue	Strategic	Objective	Outcome 9 Objective			Budget	Adjusted	Q3 measure	Financial
				Project to be implemented	Output (KPI)	KPI Weight	Annual Target	Means of		
			Gazetting of approved municipal tariffs not performed on time	Promulgation of the approved property rates tariffs (gazetting)	Number of Gazetted approved property rates tariffs (gazetting)	4.1 .10	0.5	Advert or Gazette for property rates tariffs (gazetting) by 30 June 2023	R -	N/A N/A N/A N/A N/A
			Invoices not submitted within 30 days of receipt for payment by June 2022	Enforcement of system descriptions and process as per the Account payable policy	Invoice still taking longer to reach BTO for payment	Age analysis reflecting creditor within 30 days	4.1 .11	Payment of all present accepted invoices within 30 days from receipt of invoice by June 2023	R -	All creditors for January to March present for payment were paid within 30 days N/A N/A N/A N/A
			Datastaxing that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit as at June 2022	Develop sound, strict and effective procedures for reporting	Non implementation of month end procedures for 3 modules (creditors,cashbook,GL)	4.2 .1	Submitting monthly datastaxing Report not later than 10 working days after month end of each month	R -	Payment of creditor s within 30 days RD.00 Achieved RD.00
						Number of Submitted monthly datastaxings Report not later than 10 working days after month end of each month	12 confirmations of submission from LG Portal not later than 10 working days after month end of each month by June 2023	Submission of 3 monthly datastaxings to LG Portal	RD.00 Achieved RD.00	Submission of 3 monthly datastaxings to LG Portal

KPI NO 4: BUDGET AND TREASURY

Sub.	Issue	Strategic Objective	Baseline	Project to Be Implemented	Output - KPI	KPI Weight	Outcome & Objective			Budget Source	Q3 measure	Non Financial	Financial	Achieved	Reason	Remaining
								Means of	Budget							
	Inaccuracy and incomplete commitment register	Commitment register with material misstatements	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2 .2	0.5	12 monthly reviews	Annual Target	R -	N/A	Preparation of 3 monthly Commitment register	3 monthly commitments register were prepared and signed	R0.00	Achieved	N/A	N/A
Creditors and grants	To achieve a clean audit as at 30 June 2022	Performance of monthly Conditional Grants, creditor's, retention and VAT reconciliation	Monthly reconciliation of Conditional Grants, creditors, monthly VAT retention and VAT reconciliation by the 7th working day of each month	Number of monthly reviewed Conditional grants, monthly creditor's, monthly VAT retention and monthly VAT reconciliation	4.2 .3	0.5	12 monthly reviews	Signed commitment register	R -	N/A	Preparation of 3 monthly creditor's, monthly VAT retention and monthly VAT reconciliation	3 monthly Global creditor's, monthly VAT retention and monthly VAT reconciliation grants were prepared and signed	R0.00	Achieved	N/A	N/A
Payroll accounts	With errors taking longer to identify and resolve	Performance of monthly payroll reconciliation	Monthly reconciliation of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2 .4	0.5	12 monthly reviews	Signed monthly payroll reconciliation	R -	N/A	Preparation of 3 monthly payroll reconciliations	3 monthly payroll reconciliations (January to March) prepared and signed	R0.00	Achieved	N/A	N/A

Sub-Objectives	Strategic Objectives	Baseline Metrics	Project to Be Implemented	Output KPIs	KPI High Priority	Annual Target	Outcome & Objective		Budget Source	Budget Adjusted	Q3 Measure	Non-Financial	Financial	Achieved YTD	Response	Reason
							1	Means of								
Outdated Policies	Annual Review of sectoral Policies	Reviewing sectionals policies annually	Sectional policies that are not reviewed annually	Review of Payable Accounts	Number of Review ed Payable policies	4.2 .5	Review ed Account s Payables policy and presentation to relevant stakeholders by 30 June 2023	R -	R	R -	N/A	N/A	N/A	N/A	N/A	N/A
Inadequate filing space and system for the volume of documents in the Budget and Treasury office	To have an effective and reliable filing system for SCM and all awarded tender documents and payment vouch ers	4.3	Conversion of Supply Chain Management filing to electronic for old documents already audited	Monitoring of Electronic filing system and loading of Budget and Treasury Office Documents	Conversion of information into electronic documents	4.3 .1	100 Budget and Treasury documents scanned using Electronic Filing System by June 2023	System printout reflecting the number of documents Scanned	R -	R -	Yes	N/A	N/A	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

Su. b.	Issue	Strategic Objectives	Baseline Value	Strategic Objectives	Project to be implemented	Output -KPI	KPI Value	Outcome 5: Objective			Budget Source	Adjusted R	Achieved / R0.00	Financial Result	Non Financial Result	Reason N/A	Reason N/A	Remaining N/A
								Output -KPI	Annual Target	Means of Signed report by the SCM Manager								
No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system	Monitoring of adherence to the procurement plan with no clear monitoring plan	Number of monthly reports on the monitoring of the procurement plan	4.3	0.5	Number of monthly reports on the monitoring of the procurement plan by June 2023	12	Sign a report by the SCM Manager	3 monthly reports	3 signed SCM reports	N/A	R	Achieved	N/A	N/A	N/A	N/A	
The municipality needs to comply with all statutory training requirement	Training of Supply Chain Management Personnel and Communication of all updates on SCM matters	Training of SCM Officials	Number of capacitated SCM personnel	0.5	-	Capacity of at least 2 SCM personnel	-	Email confirmation of Municipality Financial System release notes or attendance of relevant software update and register sessions (where a training is attended)	-	-	R	Yes	-	-	-	-	-	

KRA NO 4: BUDGET AND TREASURY																
Strategic Objective	Outcome 9 Objective															
	Issue	Strategic Objectives	Baseline	Strategic KPIs	Project to be implemented	Output - KPI	KPI Weight	Annual Means of Target	Budget	Adjusted	Budget Source	Q3 measure	Financial	Achieved	Reason	Remaining
Supplier Database not updated annually	Calling of all supplier databases to update their information that expired in the past years	Supplier databases with bidders showing information that expired in the past years	Annual update of the supplier database	Number of Suppliers updated information	800 suppliers	0.5	Supplier update information by June 2023	R	-	R	272	Supplier information updated	R0.00	Achieved	N/A	N/A
No schedule of bid committee seatings	Developing Mechanisms to monitor seating of the bid committees	Schedule of bid committees	Schedule of seating of bid committees	0.5	Schedule of seating of bid committees	12	R	N/A	R	N/A	6	Seated bid committee and signed schedule of seating	R0.00	Achieved	N/A	N/A
Inadequate contract management processes	To have effective contracts for travel agency	Appointment of Travel Agency	Panel of travel agencies	0.5	Appointment of municipal travel agency by June 2023	4.3	R	10,000.00	Yes	N/A	The bid went for an re-advert, it was closed on 5 Dec 2022. The service providers for the provision of travel service	R0.00	Achieved	N/A	N/A	

Su- b-	Issue	Strate- gic	Objec- tive	Strategic Baselin e	Project to be implemented	Output - KPI	KPI Wei	Outcome & Objective			Budget Adjuste	Budget Source	Q3 measur	Non Financi al	Financi al	Achie ved /	Rea son	Rea son	Rem edial
								KP I	Annual Target	Means of									
	Procure ment documents not uploaded on the website on time		Publicati on of compliance with publicati on of documents	Monthly monitoring of documents uploaded	Updated Website with SCM adverti sers	0.5	Uploading of all Advertis ing	Screen shots of the website shown closing register s and award ed tenders on the municipal website by June 2023	R	-			All advertised tenders were uploaded on E-tender Portal and Municipal Website as at January to March 2023	N/A	R0.00	Achie ved	N/A	N/A	
	Inadeq uate contrac t management processes		Contract review	Contract register reviewed monthly	Number of contract register s reviewed monthly	0.5	12 monthly signed contract register s reviewed by June 2023	R	-				3 monthly contract register s reviewed January to March 2023	N/A	R0.00	Achie ved	N/A	N/A	

Strategic Objective	Outcome/Objective	KPA NO 4: BUDGET AND TREASURY												
		Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of confirmation	Budget	Adjusted	Budget Source	G3 measure	Financial	Non Financial	Achieved	Reported
The municipality needs to comply with all statutory training requirements	Training of Supply Chain Management Personnel	Training of SCM Officials	Number of trained officials	0.5	9 of 11 SCM Manager and 1 SCM officer on CIPS by June 2023	4 exam confirmations	R	-	N/A	Both SCM Manager and Officer enrolled wrote exam	R0.00	Achieved	N/A	N/A
Annual Budget Policies	Reviewing sectional policies that are not reviewed annually	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	0.5	04	Reviewed and Signed of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy	R	-	N/A	N/A	N/A	N/A	N/A	N/A
					4.3 .10				N/A	N/A	N/A	N/A	N/A	N/A

KPA AND 4: BUDGET AND TREASURY											
Sub-issue	Strategic Objective	Baseline	Project to be Implemented	Output - KPI	KPI Weight	Outcome 9 Objective					
						Budget	Adjusted	Budget Source	Q3 measure	Non Financial	Financial
Assessments and Scores	To achieve a clean audit	4.4	Accurate and complete Fixed Assets Registers at 30 June 2021 within 5 working days after month closure.	Number of reconciliations that are reviewed and approved	4.4 .1	12 monthly reviews and approved	R -	N/A	Preparation of 3 Fixed Assets reconciliations	3 Fixed Assets reconciliations were prepared and signed	Achieved
Financial Statement	To achieve a clean audit	4.4	Performance of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations that are reviewed and approved	4.4 .1	12 monthly reviews and approved	R -	N/A	Preparation of 3 Fixed Assets reconciliations	3 Fixed Assets reconciliations were prepared and signed	Achieved
To have an accurate GRAP compliant Asset Register	To have an accurate GRAP compliant Asset Register	GRAP compliant Asset register as at 30 June 2021	Review of the GRAP compliant Fixed asset register	GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	4.4 .2	GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	R 1,300,000.00	R 1,300,000.00	Signed GRAP compliant Fixed Asset register, Proof of submission to AG, RFI and Coat Register	N/A	N/A
Service Level Agreement	Service Level Agreement	Appointed Service provider for GRAP Compliant Fixed Asset Register	Appointed Service provider for GRAP Compliant Fixed Asset Register	Appointed Service provider for GRAP Compliant Fixed Asset Register	4.4 .3	Appointed Service provider for GRAP Compliant Fixed Asset Register	R 5,000.00	R 5,000.00	Concept Document, Signed Advert, Appointment Letter and signed SLA by both parties	N/A	N/A

Strategic Objectives	Strategic Initiatives	Baseline	Project to be Implemented	Output KPIs	KPI Weight	Annual Target	Outcome 9 Objective			Budget Source	Budget Adjusted	Q3 measure	Non Financial	Financial	Achievement	Reason	Reason	Remaining
							KPI 1	KPI 2	Means of									
All assets records in the FAR do exist and validate accurately.	Approved Assets Verification Report as at 30 June 2021	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter	Number of signed and approved quarterly assets verification reports	4.4	0.5	4	Signed and approved	Review and signed Assets Verification Reports by June 2023	R	N/A	N/A	Physical Assets Verification and preparation report that is signed as proof of Review and Approval	R0.00	Achieved	N/A	N/A	N/A	
To ensure completeness of GRAP compilation Asset Register	Council approves assets write-off report as at 30 June 2021	Removing of disposed assets from municipal operational facilities	Fixed Asset Register that is complete	4.4	0.5	A signed report with a list of all assets removed from municipal premises and thrown away.	Complete GRAP compilation FAR by 30 June 2023	R	-	Yes	N/A	Remove all identified assets from municipal premises	R0.00	Not Achieved	No disposal cases is identified during this quarter	N/A	N/A	
Basis and assumptions on which assets are accounted for to be well documented and approved	Audited PPE methodology as at 30 June 2021 with no audit findings	Preparation and approval of a PPE (movable assets) Methodology	Approved PPE(movable assets) Methodology	4.4	0.5	1	Signed and approved PPE(movable assets) Methodology by 30 June 2023.	R	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Sub-Objectives	Strategic Objectives	KPIs	Outcome 3 Objective											
			Output - KPI	KPI Weight	Annual Target	Means of	Budget	Adjusted	Budget Source	Q3 measure	Non Financial	Financial	Achieved / Reason	Reason
Monthly update on inventory movements	Inventor report and listing as at 30 June 2021	Performance of monthly inventory reconciliations within 5 working days after month closure.	Number of reviewed and signed monthly Inventory reconciliations	4.4 .7	12 reviewed and signed monthly Inventory reconciliations by June 2023	Review ed and signed monthly Inventory reconciliations by June 2023	R -	N/A	N/A	3 Perform and Review ed Inventor reconciliations	3 inventory reconciliations were prepared and signed.	R0.00	Achieved	N/A
Inventory updates once every quarter	Approved Inventory Count report as at 30 June 2021	Quarterly performance of Inventory count process before the end of the month after the end of the quarter	Number of Reviewed Inventory Counts with Report	4.4 .8	4 Review ed Inventory Counts with Reports by June 2023	Review ed and signed Inventory Count Reports	R -	N/A	N/A	1 Perform and review d Inventor Count	1 Inventory count was performed and reviewed.	R0.00	Achieved	N/A
All council assets need to be fully insured to ensure going concern assumption of the municipality	To ensure that the municipality has an active insurance policy	Procurement of Insurance Provision for 3 years	Appointment of service provider for provision of insurance services for a period of 36 months	4.4 .9	Appointment for provision of insurance services for a period of 36 months	Appointment of service provider for the provision of insurance services for a period of 36 months	R 1,900,000.00	1,900,000.00	Yes	N/A	N/A	N/A	N/A	N/A

ICPA NO 4: BUDGET AND TREASURY

KPA N04: BUDGET AND TREASURY

Sub - b.	Issue	Strategic Objectives	Business	Project to be implemented	Output - KPI	KPI Weight	Outcome 9 Objective		Budget Source	Budget Adjust	Q3 measure	Non Financial	Financial	Achieved /	Reason	Remaining
							Annual Target	Means of								
All council assesses need to be well managed effectively.	Compliance with requirements of an effective Asset Management Plan	Development and review of an effective Asset Management Plan	None	Development and review of an Asset Management Plan	Number of Developed and approved Asset Management Plan	4.4 .12	0.5	1	Signed Assets Management Plan by the CFO as at 30 June 2023	R -	N/A	N/A	N/A	N/A	N/A	N/A
Financial Reporting	To compile Annual Financial statements with non-compliance with laws	Develop sound, strict and effective procedures for the compilation of AFS	Audited Annual Financial Statement for 2019/20 with compliance findings	Creditable Annual Financial Statements submitted by 31 August 2022	AFS, Proof of payment int. interim financial statements	R 200,000 .00	0.5	Annual Financial Statements as at 30 June 2022 submitted by 31 August 2022 by June 2023	R 200,000 .00	Yes	0	Renew of Casewa re Licence	R205,8 45.57	Achieved	N/A	N/A
To achieve a clean audit as at 30 June 2022	Manage audit and ensure audit readiness	Audited Annual Financial Statement for 2020/21 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Manage the external audit and ensure audit readiness to achieve a clean audit opinion	Proof of submission to AG, CCAF register Audit Action Plan, update d Audit Action Plan	R 5,200.0 00.00	0.5	Manag e the external audit and ensure audit readiness to achieve a clean audit opinion by 30 June 2023	R 5,200.0 00.00	Yes	0	Development of Audit Action plan, Implementation and monitoring of Audit Action Plan	R0.00	Achieved	N/A	N/A

KPA NO 4: BUDGET AND TREASURY																														
Sub	Issue	Strategic	Obj	Strategic	Baseline	Project to be Implemented	Output - KPI	KPI	KPI	Outcome 9 Objective																				
										Wk	Annual Target	Means of	Budget	Adjust.	Budget Source	Q3 measure	Achieved Year /	Financial	Non Financial	Reason	Reason	Remedial								
4.6		Perform		ance of		Reconciliations		monthly		monthly		Review		12		Signed		3 monthly		R0.00		Achieved		N/A						
		Monthly		bank		reconciliations		not always completed		monthly reconciliations by the 7th working day of each month		.3		.5		R		-		N/A		N/A		N/A						
Non compliance with statutory requirements regarding management and reporting		Adher		e to compli		ance in terms of manag		Reconciliations		not always completed		monthly reconciliations by the 7th working day of each month		Performance of monthly reconciliations by the 7th working day of each month		Number of Review ed monthly bank reconciliations		12 Review ed monthly bank reconciliations by June 2023		R		-		N/A						
		ance with statuto		ry require		ment and reporti		ng		ng		Submission of S71 report later than 10 working day of each month		Number of S71 and monthly FMG Report submitted		Submission of 12 S71 and 12 monthly FMG Reports by June 2023		Proof of submiss ion of 12 S71 and 12 monthly FMG Reports by June 2023		R		-		N/A						
4.6		Prepara		tion and submis		ion of all in-year statutor		y reports		Reports which is section 71,52d and 72 of the NIIMA and FMG monthly and quarterly Reports		Submission of S52d reports within 30 days of the end of each quarter		Number of Submission of S52d reports and Quarterly FMG Report within 30 days of the end of each quarter		Submission of 4 S52d reports and 4 Quarterly FMG Reports within 30 days of the end of each quarter by June 2023		Proof of submiss ion of 4 S52d reports and 4 Quarterly FMG Reports within 30 days of the end of each quarter by June 2023		R		-		N/A						
		tion and submis		ion of all in-year		statutor		y reports		Reports which is section 71,52d and 72 of the NIIMA and FMG monthly and quarterly Reports		Submission of S52d reports within 30 days of the end of each quarter		Number of Submission of S52d reports and Quarterly FMG Report within 30 days of the end of each quarter		Submission of 4 S52d reports and 4 Quarterly FMG Reports within 30 days of the end of each quarter by June 2023		Proof of submiss ion of 4 S52d reports and 4 Quarterly FMG Reports within 30 days of the end of each quarter by June 2023		R		-		N/A						
4.6		Signed mid-		year assess		ment report		Submission of the S72 report by the 25th of January 2023		Signed mid-year assessment report		Submission of the S72 report by the 25th of January 2023		Number of Submission of the S72 report by the 25th of January 2023		Proof of submiss ion of the S72 report by the 25th of January 2023		R		-		N/A								
		mid-		year assess		ment report		Submission of the S72 report by the 25th of January 2023		Signed mid-year assessment report		Submission of the S72 report by the 25th of January 2023		Number of Submission of the S72 report by the 25th of January 2023		Proof of submiss ion of the S72 report by the 25th of January 2023		R		-		N/A								

KPA NO 4: BUDGET AND TREASURY																						
Sub-objective	Strategic Objectives	Baseline	Project to Be Implemented	Outcome & Objective								Non-financial	Financial Y 2023	Q3 measure	Budget Source	Adjusted	Budget	Means of	Annual Target	KPI Weight	KPI	Output - KPI
				Issue	Strategic	Objectives	Strategic	Objectives	Output - KPI	KPI Weight	Output - KPI											
Budgeting	The municipality needs to comply with all statutory budgeting requirements	Adhere to compliance to Municipal budget and reporting requirements	Appointed interns and new accountants	Training of financial management interns and finance staff to meet minimum competency requirements by June 2023	Number of Trained financial management interns	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	R 266,000 .00	0.5	R 266,000 .00	Proof of registration of 1 intern and Attenda nce register	Only one intern attended the CPM&D training for Quane 3	Achieved	N/A	N/A	N/A	N/A	N/A	N/A		
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	Preparation and submission of all in-year statutory reports	Appointed interns and new accountants	Training of financial management interns and finance staff to meet minimum competency requirements by June 2023	Number of Trained financial management interns	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	Training financial management interns and 1 finance staff to meet minimum competency requirements by June 2023	R 266,000 .00	0.5	R 266,000 .00	Proof of registration of 1 intern and Attenda nce register	Only one intern attended the CPM&D training for Quane 3	Achieved	N/A	N/A	N/A	N/A	N/A	N/A		

Sub	Issue	Strategic	Objetive	Strategic	Baseline	Project to be implemented	Output - KPI	KPI Weight	Annual Means off	Target	Outcome 9 Objective			Q3 measure	Financial	Non Financial	Achieved	Reason	Reason
											Budget	Adjust	Budget Source						
	To timely produce budgets in line with the National Treasury guidelines and regulations	Adjustments budget approved by 28 February 2022 and draft budget approved by 31 March 2022 of each year; final budget approval by 31 May 2022	Develop and monitor process to ensure timely preparation, adoption and publication of credible municipal budgets	Number of Approved budgets	3	Approved budget by June 2023	R	-	N/A	0	Adopted budget adjustment 2022/23	RO.00	Achieved	N/A	N/A	N/A	N/A	N/A	N/A
		Compile three budgets to be approved by council		Number of Approved budgets	4.6	Approved budget by June 2023	R	-	N/A	0	Draft budget 2023/24	The Draft budget was tabled to council on the 31 March 2023							
				Publication of approved budgets	4.6	Published of approved budgets	R	62,608.00	R	62,608.00	Advertising Adjustment budget	R1,999.85	Achieved	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY														
Sub.	Issue	Strategic Objective	Baseline	Project to be implemented	Output - KPI	KPI Weight	Outcome 5: Objective					Achieved /	Reason	Remaining
							Annual Target	Means of	Budget	Adjusted	Budget Source			
Outstanding Policies	Annual Review of Sectoral Policies	Reviewing sectoral policies that are not reviewed annually	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed IDP and Budget policy and present action to the relevant stakeholders by 30 June 2023	0.7	Review of IDP and Budget policy and present action to the relevant stakeholders by 30 June 2023	R	-	N/A	N/A	N/A	N/A	N/A

The above shows that the Budget and Treasury KPA had 34 targets for the quarter where 31 targets were achieved and 3 not achieved. Revenue management and Supply Chain management have been consistent in having at least one target not achieved in each quarter. This performance equates to 91% for the quarter.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M09 March

Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Financial Performance										
Property rates	21,163	21,468	21,468	584	19,175	16,101	3,074	19%	21,468	
Service charges	42,139	36,680	35,347	2,841	33,617	26,510	7,107	27%	35,347	
Investment revenue	10,784	9,760	15,090	1,884	14,481	11,318	3,164	28%	15,090	
Transfers and subsidies	295,672	338,352	351,142	90,501	339,131	263,356	75,775	29%	351,142	
Other own revenue	19,284	14,189	15,206	1,413	11,582	11,404	178	2%	15,206	
Total Revenue (excluding capital transfers and contributions)	389,042	420,449	438,253	97,223	417,987	328,690	89,297	27%	438,253	
Employee costs	107,129	124,799	122,284	8,905	79,706	91,713	(12,007)	-13%	122,284	
Remuneration of Councillors	24,782	27,047	27,047	2,099	19,179	20,285	(1,106)	-5%	27,047	
Depreciation & asset impairment	52,653	49,735	49,735	3,372	30,553	37,301	(6,748)	-18%	49,735	
Finance charges	—	100	100	—	—	75	(75)	-100%	100	
Inventory consumed and bulk purchases	45,684	47,632	46,950	3,965	29,207	35,213	(6,006)	-17%	46,950	
Transfers and subsidies	1,251	3,200	3,349	35	909	2,512	(1,603)	-64%	3,349	
Other expenditure	176,312	178,804	222,718	12,114	129,346	167,039	(37,693)	-23%	222,718	
Total Expenditure	407,811	431,318	472,184	30,490	288,900	354,138	(65,238)	-18%	472,184	
Surplus/(Deficit)	(18,769)	(10,870)	(33,930)	66,733	129,087	(25,448)	154,534	-607%	(33,930)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80,162	82,288	116,094	6,014	32,937	87,070	###	-62%	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	#DIV/0!	—	
Surplus/(Deficit) after capital transfers & contributions	61,472	71,418	82,163	72,747	162,503	61,623	100,880	164%	82,163	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year	61,472	71,418	82,163	72,747	162,503	61,623	100,880	164%	82,163	
Capital expenditure & funds sources										
Capital expenditure	165,301	108,048	158,544	6,347	48,147	118,908	(70,762)	-60%	158,544	
Capital transfers recognised	64,059	69,945	100,776	5,616	31,058	75,582	(44,524)	-59%	100,776	
Borrowing	—	—	—	—	—	—	—	—	—	
Internally generated funds	101,241	38,103	57,769	731	17,089	43,326	(26,237)	-61%	57,769	
Total sources of capital funds	165,301	108,048	158,544	6,347	48,147	118,908	(70,762)	-60%	158,544	
Financial position										
Total current assets	381,881	438,634	445,741	—	608,657	—	—	—	445,741	
Total non current assets	806,463	797,697	888,936	—	797,983	—	—	—	888,936	
Total current liabilities	75,515	64,901	132,240	—	131,309	—	—	—	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	—	1,252,847	—	—	—	1,179,953	
Cash flows										
Net cash from (used) operating	178,760	178,444	237,848	117,803	259,268	178,386	(80,882)	-45%	237,848	
Net cash from (used) investing	(159,813)	(129,968)	(180,125)	(7,264)	(61,094)	(135,094)	(73,999)	55%	(129,968)	
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	
Cash/cash equivalents at the month/year end	277,109	385,302	334,832	—	475,282	320,402	(154,881)	-48%	444,707	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	4,807	5,205	2,692	2,504	2,737	2,519	20,245	49,683	90,391	
Creditors Age Analysis										
Total Creditors	249	—	—	—	—	—	—	—	249	

The table above shows a summary of the municipality's financial performance for the period ended 31 March 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) - M09 March

Description R thousands	Ref 1	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		339,259	362,794	415,667	94,105	375,051	311,750	63,301	20%	415,667
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		339,259	362,794	415,667	94,105	375,051	311,750	63,301	20%	415,667
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		3,960	4,966	5,086	353	3,261	3,815	(554)	-15%	5,086
Community and social services		193	623	623	33	400	467	(67)	-14%	623
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		3,768	4,344	4,464	320	2,860	3,348	(487)	-15%	4,464
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		51,861	78,100	78,050	5,926	29,671	58,538	(28,867)	-49%	78,050
Planning and development		838	23,062	23,012	10	1,458	17,259	(15,801)	-92%	23,012
Road transport		51,023	55,038	55,038	5,916	28,212	41,279	(13,066)	-32%	55,038
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		74,203	56,876	55,543	2,853	43,420	41,657	1,763	4%	55,543
Energy sources		66,431	47,325	47,325	2,503	36,382	35,494	888	3%	47,325
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		7,772	9,550	8,218	350	7,038	6,163	874	14%	8,218
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	469,283	502,737	554,347	103,237	451,403	415,760	35,643	9%	554,347
Expenditure - Functional										
Governance and administration		150,782	201,620	203,164	12,449	117,657	152,373	(34,716)	-23%	203,164
Executive and council		54,350	64,094	64,299	3,805	42,723	48,225	(5,502)	-11%	64,299
Finance and administration		92,856	132,844	134,483	8,344	72,461	100,862	(28,401)	-28%	134,483
Internal audit		3,577	4,682	4,382	300	2,473	3,286	(814)	-25%	4,382
Community and public safety		26,754	32,667	31,778	2,238	17,644	23,833	(6,190)	-26%	31,778
Community and social services		9,955	12,936	12,826	829	5,989	9,620	(3,631)	-38%	12,826
Sport and recreation		2,363	2,729	2,309	157	1,125	1,732	(607)	-35%	2,309
Public safety		13,617	15,956	15,579	1,185	9,927	11,684	(1,757)	-15%	15,579
Housing		818	1,046	1,064	67	603	798	(195)	-24%	1,064
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		115,864	102,588	119,478	9,624	73,745	89,608	(15,864)	-18%	119,478
Planning and development		24,701	37,697	37,976	1,494	14,342	28,482	(14,141)	-50%	37,976
Road transport		89,005	62,240	79,113	7,958	57,975	59,335	(1,360)	-2%	79,113
Environmental protection		2,159	2,651	2,388	172	1,428	1,791	(363)	-20%	2,388
Trading services		111,390	90,304	113,638	5,978	77,548	85,229	(7,681)	-9%	113,638
Energy sources		96,817	63,408	87,437	4,099	62,329	65,578	(3,249)	-5%	87,437
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		14,573	26,896	26,201	1,879	15,219	19,651	(4,432)	-23%	26,201
Other		3,021	4,139	4,126	200	2,307	3,094	(788)	-25%	4,126
Total Expenditure - Functional	3	407,811	431,318	472,184	30,490	288,900	354,138	(65,238)	-18%	472,184
Surplus/ (Deficit) for the year		61,472	71,418	82,163	72,747	162,503	61,623	100,880	164%	82,163

The table above shows the municipality's financial performance for the period ended 31 March 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) - M09 March

Description R thousands	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		21,163	21,468	21,468	584	19,175	16,101	3,074	19%	21,468
Service charges - electricity revenue		37,837	30,845	30,845	2,491	30,267	23,134	7,133	31%	30,845
Service charges - water revenue		—	—	—	—	—	—	—	—	—
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—
Service charges - refuse revenue		4,202	5,834	4,502	350	3,351	3,376	(26)	-1%	4,502
Rental of facilities and equipment		—	—	—	—	—	—	—	—	—
Interest earned - external investments		7,511	3,893	4,498	369	3,339	3,374	(35)	-1%	4,498
Interest earned - outstanding debtors		10,784	9,760	15,090	1,884	14,481	11,318	3,164	28%	15,090
Dividends received		4,681	5,378	5,378	637	4,730	4,033	706	17%	5,378
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—
Licences and permits		386	593	593	11	37	444	(408)	-92%	593
Agency services		2,141	2,404	2,404	185	1,690	1,803	(113)	-6%	2,404
Transfers and subsidies		1,202	1,401	1,521	124	1,150	1,141	10	1%	1,521
Other revenue		295,672	338,352	351,142	90,501	339,131	283,356	75,775	29%	351,142
Gains		891	520	812	77	628	609	17	3%	812
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	438,253	97,223	417,987	328,690	89,297	27%	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 19% down from 30% 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 unless something changes on the supplementary valuation.
- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities

are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R2.4 million for the month and a year to date actual of just over R30.6 million for the nine months of the financial year. This is above the projection by about 31% (about R7.1 million) which may add up to R9.4 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.

It is also with great disappointment to report also that the new customer we have been reporting on in the name of Bizana Walk has since been found to be utilising unmetered electricity which is considered bypassing the necessary controls to monitor consumption and as such the municipality has had to cut supply to the establishment.

- **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 R350 thousand which has continued to be less than the revised projection by 1%. 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 R1.8 million worth of interest on investments with a year to date actual that is above the revised projection by 28% 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 R637 thousand for the period ended 31 March 2023 which has gone above the amount projected for the period by 17%. 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 tampering. The municipality has recorded just over R11 thousand worth of revenue generated on fines during the month of March 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 R369 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 R195 thousand worth of revenue for the period. The municipality has collected below the projected collection by 6% which we hope will be improved as winter holidays are approaching.

- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R90.5 million has been transferred to revenue for the period ended 31 March 2023 from the operating grants whose conditions have been met. This has resulted in a recorded year to date performance of R339 million for the nine months of the financial. 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, December 2022 and March 2023.

d) Debt Collection

The table below shows a 72% overall collection rate for the month ended 31 March 2023. However, we note a 83% collection rate on leasehold fees, 69% on electricity, 80% on property rates and 84% 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	MARCH	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	932,362	2,769,750	22,322,709
payment received	1,707,959	1,869,106	1,209,613	4,786,578	1,667,066	9,370,318	374,978	11,412,362	684,385	661,635	750,539	2,096,559	18,295,599
% of billing received	11%	197%	128%	28%	178%	1031%	41%	414%	75%	72%	80%	76%	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	2,557,509	2,450,882	5,218,317	21,635,149
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	1,686,327	3,901,125	22,753,292
% of billing received	144%	55%	75%	89%	300%	84%	59%	144%	80%	109%	69%	75%	105%
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	367,462	1,062,137	3,284,621
payment received	264,563	285,972	270,854	821,389	264,984	307,843	332,688	905,514	325,881	516,956	305,132	1,147,969	2,874,872
% of billing received	80%	84%	80%	81%	79%	91%	62%	75%	94%	149%	83%	108%	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	479,260	1,496,535	4,630,656
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	344,411	1,316,699	4,589,966
% of billing received	122%	53%	80%	84%	250%	83%	57%	126%	80%	112%	72%	88%	99%
INTEREST													
billed	198,178	235,923	227,127	661,228	194,383	224,883	283,064	702,330	248,625	248,688	288,495	785,808	2,149,366
payment received	364,758	467,486	197,935	1,030,179	780,693	517,237	67,332	1,365,262	124,843	146,022	109,642	380,507	2,775,948
% of billing received	184%	198%	87%	156%	402%	230%	24%	194%	50%	59%	38%	48%	129%
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	376,718	1,128,931	3,379,762
payment received	310,608	288,447	486,197	1,095,252	350,816	342,395	217,781	910,992	305,749	326,711	316,523	948,984	2,955,228
% of billing received	83%	78%	132%	97%	93%	91%	58%	81%	82%	87%	84%	84%	87%
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	4,895,180	12,461,478	57,402,264
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	3,512,575	9,791,844	54,244,904
% of billing received	36%	92%	88%	56%	243%	263%	54%	184%	79%	101%	72%	79%	94%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description R thousands	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		107,129	124,799	122,284	8,905	79,706	91,713	(12,007)	-13%	122,284
Remuneration of councillors		24,782	27,047	27,047	2,099	19,179	20,285	(1,106)	-5%	27,047
Debt Impairment		822	9,600	9,600	-	-	7,200	(7,200)	-100%	9,600
Depreciation & asset impairment		52,653	49,735	49,735	3,372	30,553	37,301	(6,748)	-18%	49,735
Finance charges			100	100	-	-	75	(75)	-100%	100
Bulk purchases - electricity		40,211	40,005	40,005	3,201	26,323	30,004	(3,682)	-12%	40,005
Inventory consumed		5,473	7,627	6,945	765	2,884	6,209	(2,325)	-45%	6,945
Contracted services		63,499	86,644	100,765	8,778	61,410	75,573	(14,164)	-19%	100,765
Transfers and subsidies		1,251	3,200	3,349	35	909	2,512	(1,603)	-64%	3,349
Other expenditure		65,440	82,560	86,018	3,336	42,655	64,513	(21,859)	-34%	86,018
Losses		46,551	-	26,336	-	25,282	19,752	5,529	28%	26,336
Total Expenditure		407,811	431,318	472,184	30,490	288,900	354,138	(65,238)	-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 31 March 2023 reflects an amount of R8.9 million for employee costs and R2 million for the remuneration of councillors. The remuneration of councillors continues to show a 5% saving compared to what is expected at the same period. Employee costs have also 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 12%. This amount only relates to 23 days of January and 07 days of February as billing by Eskom only took place days into the following 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 March 2023 being R3.3 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 R8.7 million worth of expenditure during the month. Despite this level of spending the actual performance against the projected spending is still below by over 19% which is consistent with the 19% that was recorded last month which may be attributable to the impact of slow activity during the first months of each financial year which is always experienced and requires better planning in the years to come to ensure spending patterns are improved.

- **Other Expenditure:** This also shows a saving of about 34% 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) - M09 March

Vote Description R thousands	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1	-	-	-	-	-	-	-	-	
Vote 1 - Executive and Council		483	137	453	70	468	340	129	38.0%	164
Vote 2 - Corporate Services		317,613	341,189	393,746	93,451	355,408	295,309	60,098	20.4%	393,746
Vote 3 - Budget and Treasury Office		11,732	14,517	13,304	704	10,298	9,978	320	3.2%	13,304
Vote 4 - Community Services		22,001	44,531	44,481	594	20,634	33,361	(12,727)	-38.2%	44,481
Vote 5 - Development Planning		117,454	102,363	102,363	8,418	64,595	76,772	(12,178)	-15.9%	102,363
Total Revenue by Vote	2	469,283	502,737	554,347	103,237	451,403	415,760	35,643	8.6%	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 R8.4 million for the month with Budget and Treasury showing generation of over R93.4 million which may be attributable to the grants received, interest received on investments and debtors as well as Development Planning at R594 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description R thousands	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Executive and Council		71,138	84,391	84,186	4,891	56,431	63,140	(6,708)	-10.6%	84,186
Vote 2 - Corporate Services		40,512	59,772	58,204	3,157	30,560	43,653	(13,093)	-30.0%	58,204
Vote 3 - Budget and Treasury Office		24,251	41,521	43,771	1,514	18,391	32,828	(14,437)	-44.0%	43,771
Vote 4 - Community Services		59,268	79,012	78,098	7,319	47,311	58,573	(11,262)	-19.2%	78,098
Vote 5 - Development Planning		17,008	36,131	36,533	1,198	12,521	27,399	(14,878)	-54.3%	36,533
Vote 6 - Engineering Services		195,635	130,491	171,392	12,410	123,686	128,544	(4,858)	-3.8%	171,392
Total Expenditure by Vote	2	407,811	431,318	472,184	30,490	288,900	354,138	(65,238)	-18.4%	472,184
Surplus/ (Deficit) for the year	2	61,472	71,418	82,163	72,747	102,503	81,623	100,880	163.7%	81,875

The table above shows the expenditure by municipal vote. The total expenditure for the month of March 2023 amounted to above R30.4 million with a year to date of R288.9 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		21,163	21,468	21,468	584	19,175	16,101	3,074	19%
Service charges - electricity revenue		37,937	30,845	30,845	2,491	30,267	23,134	7,133	31%
Service charges - water revenue		—	—	—	—	—	—	—	—
Service charges - sanitation revenue		—	—	—	—	—	—	—	—
Service charges - refuse revenue		4,202	5,834	4,502	350	3,351	3,376	(26)	-1%
Rental of facilities and equipment		7,511	3,893	4,498	369	3,339	3,374	(35)	-1%
Interest earned - external investments		10,784	9,780	15,090	1,884	14,481	11,318	3,164	28%
Interest earned - outstanding debtors		4,691	5,378	5,378	637	4,739	4,033	706	17%
Dividends received		—	—	—	—	—	—	—	—
Fines, penalties and forfeits		386	593	593	11	37	444	(408)	-92%
Licences and permits		2,141	2,404	2,404	195	1,690	1,803	(113)	-6%
Agency services		1,202	1,401	1,521	124	1,150	1,141	10	1%
Transfers and subsidies		295,672	338,352	351,142	90,501	339,131	263,356	75,775	29%
Other revenue		891	520	812	77	626	609	17	3%
Gains		2,461	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		389,042	420,449	438,253	97,223	417,987	328,690	89,297	27%
Expenditure By Type									
Employee related costs		107,129	124,799	122,284	8,905	79,706	91,713	(12,007)	-13%
Remuneration of councillors		24,782	27,047	27,047	2,099	19,179	20,285	(1,106)	-5%
Debt impairment		822	9,600	9,600	—	—	7,200	(7,200)	-100%
Depreciation & asset impairment		52,653	49,735	49,735	3,372	30,553	37,301	(6,748)	-18%
Finance charges		—	100	100	—	—	75	(75)	-100%
Bulk purchases - electricity		40,211	40,005	40,005	3,201	26,323	30,004	(3,682)	-12%
Inventory consumed		5,473	7,627	6,945	765	2,884	5,209	(2,325)	-45%
Contracted services		63,499	86,644	100,765	8,778	61,410	75,573	(14,184)	-19%
Transfers and subsidies		1,251	3,200	3,349	35	909	2,512	(1,603)	-64%
Other expenditure		65,440	82,560	86,018	3,336	42,655	64,513	(21,859)	-34%
Losses		46,551	—	26,336	—	25,282	19,752	5,529	28%
Total Expenditure		407,811	431,318	472,184	30,490	288,900	354,138	(65,238)	-18%
Surplus/(Deficit)		(18,769)	(10,870)	(33,930)	66,733	129,087	(25,448)	154,534	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		80,162	82,288	116,094	6,014	32,937	87,070	(54,134)	(0)
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	#DIV/0!
Surplus/(Deficit) after capital transfers & contributions		61,472	71,418	82,163	72,747	162,503	61,623		82,163
Taxation		—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		61,472	71,418	82,163	72,747	162,503	61,623		82,163
Attributable to minorities		—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		61,472	71,418	82,163	72,747	162,503	61,623		82,163
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		61,472	71,418	82,163	72,747	162,503	61,623		82,163

The municipality has so far recorded a surplus of over R72.7 million for the period ended 31 March 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 - M09 March

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									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		61,748	61,880	57,686	5,816	27,889	43,284	15,285	35.4%	57,686
Roads Infrastructure		35,302	38,090	40,731	5,616	21,029	30,548	9,519	31.2%	40,731
Roads		35,302	38,090	39,426	5,616	21,029	29,570	8,541	28.9%	38,426
Road Structures		—	—	1,304	—	—	978	978	100.0%	1,304
Electrical Infrastructure		26,289	15,725	15,565	—	6,940	11,674	4,734	40.5%	15,565
MV Networks		25,565	13,940	14,261	—	5,763	10,696	4,933	46.1%	14,261
LV Networks		724	1,785	1,304	—	1,178	978	(199)	-20.4%	1,304
Solid Waste Infrastructure		158	8,075	1,390	—	—	1,042	1,042	100.0%	1,390
Landfill Sites		—	8,075	1,390	—	—	1,042	1,042	100.0%	1,390
Waste Drop-off Points		158	—	—	—	—	—	—	—	—
<u>Community Assets</u>		9,910	5,950	4,748	353	1,403	3,861	2,159	60.6%	4,748
Community Facilities		9,910	5,355	4,140	353	1,403	3,105	1,702	54.8%	4,140
Halls		6,168	1,020	846	205	604	635	31	4.9%	846
Crèches		3,743	2,975	435	—	—	326	326	100.0%	435
Markets		—	1,360	2,859	148	799	2,144	1,345	62.7%	2,859
Sport and Recreation Facilities		—	595	609	—	—	457	457	100.0%	609
Outdoor Facilities		—	595	609	—	—	457	457	100.0%	609
<u>Heritage assets</u>		30	—	—	—	—	—	—	—	—
Other Heritage		30	—	—	—	—	—	—	—	—
<u>Other assets</u>		660	11,562	11,828	—	997	8,871	7,874	88.8%	11,828
Operational Buildings		660	11,562	11,828	—	997	8,871	7,874	88.8%	11,828
Yards		63	—	—	—	—	—	—	—	—
Manufacturing Plant		597	11,562	11,828	—	997	8,871	7,874	88.8%	11,828
<u>Computer Equipment</u>		1,834	2,125	4,590	—	238	3,442	3,204	93.1%	4,590
Computer Equipment		1,834	2,125	4,590	—	238	3,442	3,204	93.1%	4,590
<u>Furniture and Office Equipment</u>		84	7,140	3,158	378	1,341	2,368	1,027	43.4%	3,158
Furniture and Office Equipment		84	7,140	3,158	378	1,341	2,368	1,027	43.4%	3,158
<u>Machinery and Equipment</u>		119	128	217	—	0	163	163	100.0%	217
Machinery and Equipment		119	128	217	—	0	163	163	100.0%	217
<u>Transport Assets</u>		—	6,500	5,077	—	1,591	3,808	2,216	58.2%	5,077
Transport Assets		—	6,500	5,077	—	1,591	3,808	2,216	58.2%	5,077
Total Capital Expenditure on new assets	1	74,385	95,294	87,384	6,347	33,538	65,478	31,938	48.8%	87,304

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		24,090	3,426	42,527	—	5,953	31,896	25,942	81.3%	42,527
Roads Infrastructure		24,090	3,426	42,527	—	5,953	31,896	25,942	81.3%	42,527
Roads		24,090	3,426	42,527	—	5,953	31,896	25,942	81.3%	42,527
<u>Community Assets</u>		26,700	1,360	5,843	—	4,034	4,383	349	8.0%	5,843
Community Facilities		26,700	1,360	5,843	—	4,034	4,383	349	8.0%	5,843
Taxi Ranks/Bus Terminals		26,700	1,360	5,843	—	4,034	4,383	349	8.0%	5,843
<u>Other assets</u>		(63)	340	173	—	—	130	130	100.0%	173
Operational Buildings		(63)	340	173	—	—	130	130	100.0%	173
Municipal Offices		(63)	340	173	—	—	130	130	100.0%	173
Total Capital Expenditure on renewal of existing assets	1	50,726	5,126	48,544	—	9,987	36,488	26,421	72.6%	48,544

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

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									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		652	—	522	—	—	391	391	100.0%	522
Roads Infrastructure		652	—	522	—	—	391	391	100.0%	522
Roads		652	—	522	—	—	391,304.25	391	100.0%	522
<u>Community Assets</u>		39,537	7,628	22,175	—	4,620	16,631	12,011	72.2%	22,175
Community Facilities		19,960	7,628	12,594	—	4,620	9,446	4,825	51.1%	12,594
Halls		19,860	7,628	12,594	—	4,620	9,446	4,825	51.1%	12,594
Sport and Recreation Facilities		19,577	—	9,580	—	—	7,185	7,185	100.0%	9,580
Outdoor Facilities		19,577	—	9,580	—	—	7,185	7,185	100.0%	9,580
Total Capital Expenditure on upgrading of existing assets	1	40,189	7,628	22,697	—	4,620	17,022	12,402	72.9%	22,697

The above tables indicate that the municipality spent R6.3 million for the month from its capital budget for the period ended 31 March 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) - M09 March

Vote Description R thousands	Ref 1	2021/22		Monthly actual	Budget Year 2022/23				
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Multi-Year expenditure appropriation									
Vote 6 - Engineering Services	2	66,237	8,988	27,844	-	8,654	20,883	(12,229)	-59%
Total Capital Multi-year expenditure									
Single Year expenditure appropriation									
Vote 1 - Executive and Council	2	30	-	-	-	-	-	-	-
Vote 2 - Corporate Services		1,855	12,900	9,403	378	2,944	7,052	(4,108)	-58%
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-
Vote 4 - Community Services		306	11,388	5,262	205	830	3,947	(3,116)	-79%
Vote 5 - Development Planning		597	13,517	15,295	148	1,798	11,471	(9,675)	-84%
Vote 6 - Engineering Services		96,277	61,256	100,740	5,616	33,922	75,555	(41,633)	-55%
Total Capital single-year expenditure	4	99,064	99,060	130,700	6,347	39,493	98,026	(58,532)	-60%
Total Capital Expenditure		165,301	108,048	158,544	6,347	48,147	118,908	(70,762)	-60%
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>									
Executive and council		1,885	13,240	9,778	378	3,115	7,333	(4,218)	-58%
Finance and administration		30	-	-	-	-	-	-	-
<i>Community and public safety</i>									
Community and social services		1,855	13,240	9,778	378	3,115	7,333	(4,218)	-58%
Sport and recreation		221	1,848	1,895	205	659	1,422	(763)	-54%
<i>Economic and environmental services</i>									
Planning and development		221	1,720	1,710	205	604	1,283	(679)	-53%
Road transport		76,744	25,820	43,747	148	10,450	32,811	(22,361)	-68%
<i>Trading services</i>									
Energy sources		60,044	41,516	83,867	5,616	26,982	62,900	(35,918)	-57%
Waste management		26,408	25,825	19,257	-	6,940	14,442	(7,502)	-52%
<i>Total Capital Expenditure - Functional Classification</i>									
National Government	3	26,323	16,425	16,265	-	6,940	12,199	(5,259)	-43%
Provincial Government		85	9,200	2,991	-	-	2,243	(2,243)	-100%
Total Capital Funding		165,301	108,048	158,544	6,347	48,147	118,908	(70,762)	-60%
Funded by:									
National Government		64,059	69,945	100,776	5,616	31,058	75,582	(44,524)	-59%
Provincial Government		-	-	-	-	-	-	-	-
Transfers recognised - capital		64,059	69,945	100,776	5,616	31,058	75,582	(44,524)	-59%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		101,241	38,103	57,769	731	17,089	43,326	(26,237)	-61%
Total Capital Funding		165,301	108,048	158,544	6,347	48,147	118,908	(70,762)	-60%

The above table indicates that the municipality spent R6.3 million from its capital budget for the period ended 31 March 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 - M09 March

Description R thousands	Ref 1	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		6,845	21,346	37,172	3,657	26,826	27,879	1,053	3.8%	37,172
Roads Infrastructure		3,845	17,582	33,408	3,657	26,433	25,056	(1,377)	-5.5%	33,408
Roads		191	640	640	—	43	480	438	91.1%	640
Road Structures		3,357	16,421	32,323	3,657	26,146	24,242	(1,904)	-7.9%	32,323
Road Furniture		297	520	445	—	244	334	89	26.8%	445
Electrical Infrastructure		3,000	3,764	3,764	—	393	2,823	2,430	86.1%	3,764
MV Networks		3,000	3,764	3,764	—	393	2,823	2,430	86.1%	3,764
Community Assets		482	619	819	34	581	614	33	5.4%	819
Community Facilities		482	619	819	34	581	614	33	5.4%	819
Halls		—	250	450	34	426	338	(88)	-26.2%	450
Libraries		69	155	155	—	155	116	(39)	-33.3%	155
Cemeteries/Crematoria		—	100	100	—	—	75	75	100.0%	100
Parks		413	114	114	—	—	85	85	100.0%	114
Other assets		3,472	4,274	3,133	1,038	1,314	2,350	1,036	44.1%	3,133
Operational Buildings		3,472	4,274	3,133	1,038	1,314	2,350	1,036	44.1%	3,133
Municipal Offices		3,328	4,125	2,984	881	1,157	2,238	1,080	48.3%	2,984
Yards		143	149	149	157	157	112	(45)	-40.1%	149
Computer Equipment		35	50	50	—	—	38	38	100.0%	50
Computer Equipment		35	50	50	—	—	38	38	100.0%	50
Furniture and Office Equipment		—	210	190	—	39	143	104	73.0%	190
Furniture and Office Equipment		—	210	190	—	39	143	104	73.0%	190
Machinery and Equipment		256	500	620	—	—	465	465	100.0%	620
Machinery and Equipment		256	500	620	—	—	465	465	100.0%	620
Transport Assets		2,753	2,976	5,676	91	3,486	4,257	771	18.1%	5,676
Transport Assets		2,753	2,976	5,676	91	3,486	4,257	771	18.1%	5,676
Total Repairs and Maintenance Expenditure	1	13,841	29,975	47,660	4,820	32,248	35,745	3,498	9.8%	47,660

The table shows that the municipality spent R4.8 million on the maintenance of its assets and infrastructure during the month of March 2023 with a year to date actual of R32.2 million being below the projected spending by over 9.8% 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

\$13.2. (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
Tunimart	Core Function: Mayor And Council	2023/03/15	1,213.85	Accommodation Arrangement For Ms Lulama Makhosola In Mount Frere Check-In Date: 16/03/2023 Check-Out Date: 17/03/2023	Operational Cost/Hire Charges
Iheans Travelling Agencies	Core Function:Fleet Management	2023/04/04	1,563.40	Accommodation For Nceba Mkhaliqhi In Kwt In 04.04.2023 Out 05.04.2023	Accommodation Fleet
Tunimart	Core Function: Mayor And Council	2023/03/09	1,655.25	Accommodation Arrangements For Cllr Z Mhlwazi To East London Check-In 09/03/2023 And Check-Out 10/03/2023	Accommodation Council
Tunimart	Core Function: Mayor And Council	2023/03/07	1,655.25	Accommodation Arrangements For Cllr Z Mhlwazi To Attend Provincial Speakers Forum Which Will Take Place In East London. Check-In 08/03/2023 And Check-Out 09/03/2023	Accommodation Council
Iheans Travelling Agencies	Core Function: Mayor And Council	2023/03/09	1,668.00	Accommodation For Cllr. Mpheiswa In Bhisho In 09.03.2023 Out 10.03.23 .	Accommodation Fleet
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	2023/03/29	1,670.76	Accommodation Arrangement For Mr L. Mahlaka In Durban Check-In: 28/03/2023 Check-Out 29/03/2023	Accommodation strategic planning
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/22	1,670.76	Accommodation Arrangement For Cllr T.D Matumbatha In Durban Check-In: 19/03/2023 Check-Out 20/03/2023	Policy review hiring
Iheans Travelling Agencies	Core Function:Economic Development/Plan	2023/03/15	1,670.76	Accommodation Arrangements For Mr B Hlangabezo In Matafiele	Accommodation strategic planning
Tunimart	Core Function:Human Resources	2023/03/29	1,688.36	Accommodation Arrangements In Durban For Ms Nobahle Matumbatha Checking In 26/03/2023 Out 27/03/2023	Accommodation MM
Pondoland Times	Core Function:Project Management Unit	2023/03/27	1,900.00	Request To Re-Advertise The Electrification Of Zizyani Village	Advertising fees 1505
Pondoland Times	Core Function:Economic Development/Plan	2023/03/30	1,990.00	Request For Re-Advert For Sourcing Of Qualified Service Provider To Render Land Survey Services	Advertising fees Human resources 1010260540
Group Two Media Company	Core Function:Project Management Unit	2023/03/30	1,990.65	Request To Re-Advertise For 3 Year's Contract For Supply And Delivery Of Electricity Materials And Tools.	Advertising fees PMU 5505260540
Lusikisiki Spares Cc	Core Function:Fleet Management	2023/03/30	1,994.99	Request For One Battery Of Hlt 147 Ec Toyota Hilux Size 652(12v Class A)	Vehicle maintenance outsourced 1010235115
Group Two Media Company	Core Function:Solid Waste Removal	2023/03/30	1,998.70	Request For Advertisement Of Fencing For Majazi Landfill Site	Advertising 5020
Group Two Media Company	Core Function:Police Forces Traffic Aid	2023/03/27	1,998.70	Request For Re-Advertisement For Supply And Delivery Of Protection Services Protective Clothing And Maintenance Of Traffic Lights	Advertising Traffic 2505260540
Group Two Media Company	Core Function:Municipal Manager Town Se	2023/03/24	1,998.70	Request Advertisement For Ordinary Council Meeting In 2 Local News Papers	Advertising MM
Pondoland Times	Core Function:Solid Waste Removal	2023/03/27	1,999.00	Request For Re-Advert For Panel Of Service Providers For Supply And Delivery Of Cleaning Resources For 3 Years And Rehabilitation & Maintenance Of Dumping Site For 18 Months	Advertising fees PMU 5505260540

Olew Trading Projects	Core Function:Mayor And Council	2023/03/22	2,000.00	Request For Pa System Initiation Awareness	Hire costs Youth Programme 505260190
Pondoland Times	Core Function:Human Resources	2023/03/27	2,000.00	Advert For Re-Review Of Ict Disaster Recovery & Supply And Delivery Of Laptops And Desktops	Advertising 50/20
Pondoland Times	Core Function:Municipal Manager Town Se	2023/03/24	2,000.00	Request Advertisement For Ordinary Council Meeting In 2 Local News Papers	Advertising MM
			36,347.13		

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
Love Grace Trading	Non-Core Function:Population Development	2023/03/15	2,900.00	Request For Hiring Of Pa System With A Roving Mic For Disaster Awareness Campaign On The 9 March 2023 At Ingole Community Hall	Social Services Awarenesses, Hire charges 2505
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/16	3,194.64	Accommodation Arrangements For Cllr N Njomni To Attend Salga Workshop; El Check-In 16/03/2023 And Check-Out 18/03/2023	Accommodation MM 515260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/15	3,194.64	Accommodation Arrangement For Mr M. Mgnewu To East London Check-In Date: 15 March 2023 Check-Out Date: 17 March 2023	Accommodation MM 515260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/15	3,194.64	Accommodation Arrangement For City Y. Govana To East London Check-In Date: 15/03/2023 Check-Out Date: 17/03/2023	Accommodation MM 515260240
Tunimart	Core Function:Municipal Manager Town Se	2023/03/09	3,310.50	Accommodation Arrangements For Mr S Ntshangase And Z Mbudwe Check-In 09/03/2023 And Check-Out Check-Out 10/03/2023	Air tickets Council 505260240
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	2023/03/07	3,310.50	Accommodation Arrangements For Mr S Ntshangase And Z Mbudwe To East London Check-In 08/03/2023 And Check-Out 09/03/2023	Accommodation MM 515260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/04/04	3,341.52	Accommodation Arrangements For Td Matumbatha To Umtata In 08/03/2023 And Out 10/03/2023	Shuttle Councillors 505260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/27	3,341.52	Accommodation For Cllr. Matumbatha In Durban In 27.03.23 Out 29.03.23	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/22	3,341.52	Accommodation Arrangement For Lulama Makholosa In East London Check-In: 21/03/2023 Check-Out: 23/03/2023	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Town Planning Building Re	2023/03/22	3,341.52	Accommodation Arrangements For Ms Z Ndzelu To East London Checking In 21/03/2023 And Checking Out 23/03/2023	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Fleet Management	2023/03/22	3,341.52	Accommodation Arrangement For Wiseman Ndlela In East London Check-In: 21/03/2023 Check-Out: 23/03/2023	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Town Se	2023/03/22	3,341.52	Accommodation Arrangement For Andile Mgoma And Syabonga Dladla In Durban Check-In: 19/03/2023 Check-Out: 20/03/2023	Accommodation MM 515260240
Iheans Travelling Agencies	Core Function:Fleet Management	2023/03/16	3,341.52	Accommodation Arrangements For Mr M Pepu Who Will Be Transporting Cllr Njomni To East London; Check-In 16/03/2023 And Check-Out 18/03/2023	Accommodation MM 515260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/08	3,341.52	Accommodation Arrangements For Qaphelani Magini In East London In 07.03.2023 Out 07.03.2023	Accommodation Council 505260240

Crediton Name	Function Name	Order Date	Value	Specifications	Segment
Agencies					
Tunimart	Core Function:Project Management Unit	2023/03/07	3,376.71	Accommodation For N Rivalumbana In Mithatha In 07/03/2023 Out 09/03/2023	Accommodation FMG
Tunimart	Core Function:Mayor And Council	2023/03/06	3,376.71	Accommodation Arrangements For Cir N. Mgolozana To Umtata In 07/03/2023 And Out 09/03/2023	Domestic Flight Refuse 5020260240
Tunimart	Core Function:Finance	2023/04/04	4,634.70	Accommodation Arrangement For Zintle Teteiwe In Mithatha Attending Cpmnd Check-In: 11/04/2023 Check-Out: 14/04/2023	Domestic Flight Refuse 5020260240
Iheans Travelling Agencies	Core Function:Finance	2023/03/07	4,914.00	Accommodation Arrangements For Zintle Teteiwe To Umthatha; For Cpmnd Check-In 12/03/2023 And Check-Out 15/03/2023	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Governance Function	2023/03/13	4,965.75	Accommodation Arrangements For Ncamisile Mgxiva To East London In 14/03/2023 And Out 17/03/2023	Car Rental Refuse 5020260240
Tunimart	Core Function:Mayor And Council	2023/03/15	5,012.28	Accommodation Arrangements For Hon Z. Mhlwazi To Port Alfred Check-In 15/03/2023 And Check-Out 18/03/2023	Accommodation MM 515260240
Iheans Travelling Agencies	Non-Core Function:Population Development	2023/03/29	5,012.28	Accommodation For L. Mhlembana To Umtata In 12/03/2023 And Out 15/03/2023	Accommodation MM 515260240
Tunimart	Non-Core Function:Population Development	2023/04/04	5,065.07	Accommodation For L. Mhlembana To Umtata In 11/04/2023 And Out 14/04/2023	Car Rental Refuse 5020260240
Tunimart	Core Function:Human Resources	2023/03/27	5,065.07	Accommodation Arrangements For Mr Z. Gwala In Durban Check-In: 26/03/2023 Check-Out: 29/03/2023	Accommodation Environmental 1505260240
Tunimart	Core Function:Mayor And Council	2023/03/24	5,065.07	Accommodation Arrangements For Cir Z. Mhlwazi To Durban Check-In 26/03/2023 And Check-Out 29/03/2023	Accommodation Environmental 1505260240
Tunimart	Core Function:Mayor And Council	2023/03/24	5,065.07	Accommodation Arrangements For Cir M. Mpetsiswa To Durban Checking In 26/03/2023 And Checking Out 29/03/2023	Accommodation MM 515260240
Ayole Enterprise Pty Ltd	Core Function:Mayor And Council	2023/04/04	5,510.00	Request 100 Seater Tent	Hire costs Legacy 505260188
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	2023/03/22	6,115.20	Return Flight For Mr C Noconjo From Durban To Johannesburg Dates: 23/03/2023 And Return 25/03/2023	Accommodation PMU 5505260240
Iheans Travelling Agencies	Core Function:Project Management Unit	2023/03/24	6,377.28	Accommodation Arrangements In East London Checking In 22/03/2023-Out 24/03/2023 For Mr V. Nonianda And Ms N. Mahlungulu	Accommodation PMU 5505260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/04/04	6,683.04	Accommodation For A. Mgoma And .S. Dladla To Umtata In 08/03/2023 And Out 10/03/2023	Accommodation Council 5020260240
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	2023/03/27	6,683.04	Accommodation For Dladla And Mshiywa In Durban In 27/03/23 Out 29/03/23	Accommodation Council 505260240
Tunimart	Core	2023/03/22	6,753.42	Accommodation Arrangement For Ncamisile Mgxiva And Lufhando Mtshwana In East London	Accommodation MM

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
	Function:Governance Function			Check-In: 21/03/2023 Check-Out: 23/03/2023	515260240
Elangs Construction	Core Function:Corporate Wide Strategic P	2023/04/05	9,000.00	Catering For 120 People In Ward 12	IDP catering 515260555
Laz Investments	Non-Core Function:Libraries And Archives	2023/03/29	9,097.00	Payment For Supply And Delivery Of Periodicals. March 2023	Newspaper Library 2505
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	2023/03/15	10,024.56	Accommodation Arrangements For Mr S Ntshangase And Z Mabude To Port Alfred Check-In 15/03/2023 And 18/03/2023	Accommodation Town Planning 1505260240
Tunimart	Core Function:Municipal Manager Town Se	2023/03/24	10,130.13	Accommodation Arrangements For Mr Z Mabude And Z Ntshangase To Durban Check-In Date 26/03/2023 And Check-Out 29/03/2023	Accommodation MM 515260240
Ungeni Water	Core Function:Biodiversity And Landscape	2023/03/14	11,109.00	Payment For Water Sampling	Blue flag water sampling Annual Report Consultations hiring costs 505260554
Bongwya Catering And Project	Core Function:Mayor And Council	2023/03/15	12,500.00	Ward 08 - Request Sound System With 3 Cordless Mics And 2 Table Cloths	
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/22	12,885.64	Return Flight For Hon Td Matumbatha From Durban To Johannesburg Dates:23/03/2023 And Return 25/03/2023	Accommodation Town Planning 1505260240
Eks Vehicle Tracking	Core Function:Fleet Management	2023/03/14	13,959.67	Payment For Tracker For Municipal Vehicles. Month Of Feb 2023	Tracker fleet management
Tunimart	Non-Core Function:Electricity	2023/03/15	14,358.89	Dinner For 2 People For 6 Days	515260240
Aquistic Elements	Core Function:Marketing Customer Relati	2023/03/30	14,500.00	Request For A Suitable Service Provider That Will Do Photoshoot Of Her Worship He Will Shoot And Edit 5 Portrait Images. Pictures Will Be The Same Size As The Premier; Mec; Deputy President And President Photo's Supplied By Gis.	MAA0019707 Roads Vehicle Maintenance
Kwik-Fit Bizana	Core Function:Roads	2023/03/16	14,500.01	Request For Two New Tyres For Water Crt; Reg. No JGF-357 Ee Tyre Size R295/80/22.5	
The Assessment Toolbox	Core Function:Human Resources	2023/03/24	14,574.73	Request For Two Candidates Who Will Be Attending Competency Assessment For Sm: Corporate Services	Personnel Recruitment cost 1010
The Assessment Toolbox	Core Function:Human Resources	2023/03/16	14,574.73	Request For Two Candidates Who Will Be Doing Competency Assessment For Sm: Devlopment Planning:	Personnel Recruitment cost 1010
Tunimart	Core Function:Legal Services	2023/03/16	14,914.77	Return Flights From Durban To Jhb For O. Nodengala	Accommodation Council 505260240
Iheans Travelling Agencies	Core Function:Mayor And Council	2023/03/30	16,444.02	Return Flight For Cliff Yanga Govana To Jhb	Accommodation Fleet
Iheans Travelling Agencies	Core Function:Project Management Unit	2023/03/15	18,891.60	Shuttle Services	Accommodation Fleet

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Magniolo Trading & Projects	Core Function:Mayor And Council	2023/03/14	20,100.00	Request For 1 Quantum For The Women Tour From Bizana To King Williams Town	Hiring costs special program gender 505260191
Unisa	Core Function:Human Resources	2023/03/27	21,180.00	Payment For Study Assistance For Jozela Anele	Study assistance HR 1010260395
Tunimart	Core Function:Biodiversity And Landscape	2023/03/15	22,320.30	Return Flight For Ms N Xoko From Durban To Jhb On The 19/03/2023 And 24/03/2023	Domestic Flight Refuse 5020260240
Lustatz Project (Pty) Ltd	Core Function:Mayor And Council	2023/03/30	22,900.00	Request Spools(10m)	Promotional items PwC 505260280
Arena Holdings Resources	Core Function:Human Resources	2023/03/07	23,349.60	Request For Advertisement Of Sm Development And Corporate On Provincial	Advertising fees Human resources 1010260540
Driving License Card Account	Non-Core Function:Road And Traffic Regul	2023/03/24	24,253.00	Payment To Driving License Card Account For March 2023	Stationery vehicle testing and licencing
Aslondale Trading Pty Ltd	Core Function:Administrativ e And Corpora	2023/03/24	26,200.00	Request For 50 Cf 48s Toilet Papers (500 Sheets)	Finished Goods/Acquisitions
Iheans Travelling Agencies	Core Function:Human Resources	2023/03/16	28,260.96	Accommodation For Z.Gwala And A.Jozela To Jhb In 26/03/2023 And Out 29/03/2023	Air tickets Council 505250240
Kwik-Fit Bizana	Core Function:Roads	2023/03/30	29,674.60	Request for Replacement of Four Tyres Then Size- 265 65 17 Cooper A T3 4s Lt For Toyota Bakkie. Registration No: FZY-273 EC;	Roads Vehicle Maintenance
			R 565,214.98		

e. Procurement above R30 000 but below R200 000

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

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Tunimart	Core Function:Solid Waste Removal	2023/03 /16	30,886.52	Request To Hire A Barkie For 10 Days For Environmental Services	Domestic Flight Refuse 50/20260240
Iheans Travelling Agencies	Core Function:Human Resources	2023/03 /10	31,012.80	Conference For 2 Days 14th And 17th March For Interviews Sm Corporate Services Sm Development Planning	Air tickets Council 50/5260240
Firststrand	Finance:Default	2023/03 /06	32,464.50	Payment	Finished Goods:Acquisitions
Sword Group	Non-Core Function:Population Development	2023/03 /29	34,400.00	Payment For Maintenance Of Recreational Facilities Aluminium Doors	RM Recreational Facilities
Mashivane And Son (Pty) Ltd	Core Function:Economic Development/Plan	2023/03 /29	35,000.00	Payment For Some Equipment;Protective Clothing; Machinery And Promotional Material	Anchor LED Projects
Iheans Travelling Agencies	Core Function:Finance	2023/03 /10	36,298.08	Return Flight For 2 People From Durban To Joburg	Vehicle rental councilors 50/5260240
Evetho Trading 820(Pty)Ltd	Core Function:Marketing Customer Relati	2023/03 /30	39,425.00	Payment For Printing Of Newsletter 500 Copies	Newsletters Communication costs 5/5260565
Eks Vehicle Tracking	Core Function:Fleet Management	2023/03 /10	44,144.11	Payment To Eks For November 2022	Tracker fleet management
Tunimart	Core Function:Mayor And Council	2023/03 /31	44,747.48	Return Flight From S.A To Germany 02.05.23-12.05.23 For Mr. Sisa Ndabeni	Car Rental Refuse 50/20260240
Unisa	Core Function:Human Resources	2023/03 /06	85,125.00	Study Assistant For Siyavusile Silana	Study assistance HR 1010260395
The Mane's Pty Ltd	Non-Core Function:Population Development	2023/03 /10	99,700.00	Catering For 150 People Attending Disaster Awareness Campaign	Social Services Awarenesses promotional materials 25/05
Ylt Pty Ltd	Core Function:Marketing Customer Relati	2023/04 /04	130,000.00	Payment Of 10 Radio Slots For Municipality 09 Hours - Inkonjane Fm And 01 Hour - Alfred Nzoz Fm	Radio
Bomiba Diesel Mech And Supplier	Finance:Default	2023/03 /29	140,400.18	Payment	Finished Goods:Acquisitions
Ukzn Extended Learning Pty Ltd	Core Function:Economic Development/Plan	2023/04 /06	164,699.96	Request For Training For 9 Officials For On Ms Projects Basic And Advanced Programme	Hubs:Training
Bmi Electrical (Pty) Ltd	Core Function:Licensing And Control Of A	2023/03 /06	180,000.30	Payment For Animal Pound Site Maintenance	Maintenance of Pound
Cleey Holdings	Non-Core Function:Population Development	2023/03 /14	188,200.00	Payment For Promotional Material For Indigent Awareness Campaign Staples	Stationery Free Basic Services
			1,316,503.93		

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 March 2023

NO	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	EVEETHO TRADING 8207	R 136,700.00	-	R -	WMMW LM 21/02/23/01 WMC	WASTE MANAGEMENT CLEANING CAMPAIGN	Wednesday, 15 March 2023	COMMUNITY SERVICES
2	EXTREME DELIGHTED EVEN MANAGEMENT	R 99,000.00	-	R -	WMMW LM 27/07/22/01	SUPPLY AND DELIVERY OF GRASS CUTTING MACHINES	Wednesday, 15 March 2023	COMMUNITY SERVICES
Total		R 235,700.00	R 0.00	R 0.00				

b) Tenders awarded during the month of March 2023

Competitive Bidding

Successful Bidder		Mar-23	
1 XS Dollarz	R 860,706.00	WMMI LM 08/12/22/01 CGH	CONSTRUCTION OF DLTC GUARD HOUSE
2 Nikhwe Group	R 1,557,620.17	WMMI LM 00099 R&M MB	REPAIRS AND MAINTENANCE OF MUNICIPAL MAIN BUILDING
3 Mabozela Trading Enterprise Jv	R 4,845,112.10	WMMI LM 00057E MV	ELECTRIFICATION OF REDOLUBT VILLAGE(WARD 26) 180 HOUSEHOLDS
4 XS Dollarz	R 3,494,043.55	WMMI LM 25/05/22/05 ECDC	CONSTRUCTION OF WARD 13 ECDC
5 Thahle Projects Jv Ayagu Trading	Rates	WMMI LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS
6 Mabozela Trading and Enterprise	Rates	WMMI LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS
7 Mvi Construction and Maintenance	Rates	WMMI LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS
8 Manyobo Group	Rates	WMMI LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS
9 LG Construction	Rates	WMMI LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS
Total	R 10,757,482.12		

c) Status of current tenders

Name Of The Project	Bid Number	Challenger	Closing Date	Validity	Validity Period	Status	Department
Multi Discipline Panel Of Consultants	WMMI LM 30/05/22/06 Mdp	Ms. L. Mflelembana	Monday, 05 December 2022	90	Sunday, 05 March 2023	To Be Adjudicated	Engineering Services
Supply And Delivery Of Protective Clothing For Protection Services	WMMI 09/06/22 Pcps	Ms. L. Mflelembana	Tuesday, 20 December 2022	90	Monday, 20 March 2023	To be re-advertised	Community Services
Maintenance Of Traffic Lights For 3 Years	WMMI LM 09/06/22 Mtl	Mr. L. Gwala	Tuesday, 20 December 2022	90	Monday, 20 March 2023	To Be Adjudicated	Engineering Services
Hiring Of Waste Management Trucks And Bakkie For Winfile Madikizela Mandela LM	WMMI LM 23/08/22 H TEB	Ms. N. Xoko	Tuesday, 10 January 2023	90	Monday, 10 April 2023	To be re-advertised	B.T.O
Preparation Of A Gap Compliant Immovable Asset Register For 2022/23 - 25 Financial Year.	WMMI LM 14/06/22 Far	Ms. Z. Methlo	Monday, 05 December 2022	90	Sunday, 05 March 2023	To Be Adjudicated	B.T.O
Provision Of Insurance Services (60 Months)	WMMI LM 27/10/21/01 Pis	Ms. Z. Methlo	Monday, 06 February 2023	90	Sunday, 07 May 2023	To Be Adjudicated	B.T.O
Extension Of Waste Management Service	WMMI LM 04/06/22/01 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	WMMI 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 Mbizana Heritage Research	WMMI LM 11/08/22/01 Mhr	Ms. N. Jokweni	Thursday, 26 January 2023	90	Wednesday, 26 April 2023	To be re-advertised	Municipal Manager
Procurement Of Sev'er Room Infrastructure	WMMI 11/02/22/01 Ccr	Ms. Z. Methlo	Friday, 03 February 2023	90	Thursday, 04 May 2023	To Be Adjudicated	Engineering Services

Name Of The Project	Bid Number	Champerlain	Closing Date	Validity	Validity Period	Status	Department
Provision of Internal Audit Services	WMM LM 06/10/22/03 IAS	Ms. Z. Metho	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. Ndzulu	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 B	WMM LM 00197 S WMM B	Ms. N. Jokweni	Thursday, 26 January 2023	90	Wednesday, 26 April 2023	To be re-advertised	Municipal Manager
Review of ICT Disaster Recovery	WMM LM 03/11/22/02	Mr. D. Lupholo	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 GSS C	Ms. Z. Ndzulu	Saturday, 28 January 2023	90	Friday, 28 April 2023	To be re-advertised	Development Planning
Supply and Delivery of Fishing material and Equipment	WMM LM 000101 S&D F&M	Ms. Z. Ndzulu	Thursday, 02 February 2023	90	Wednesday, 03 May 2023	To Be Adjudicated	Development Planning
Streetlight Maintenance/ Replacement Of Damaged Streetlight Poles And Cables	WMM LM 00080 SmfRds	Ms. N. Jokweni	Friday, 30 December 2022	90	Thursday, 30 March 2023	To Be Adjudicated	Municipal Manager

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 March 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:

CreditorName	TotalAmount	Specifications	CreditorAddress	SegmentofSC	CSDRefNumber	CreditorPostal
KWIK-FIT BIZANA	R 50.60	VALVE TR414 PASSENGER x4	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA040828	Ward 1
AXOLE ENTERPRISE PTY LTD	R 210.00	REQUEST TABLES	ISIKELO A/A BIZANA WARD 27	Hire costs Legacy 505260188	MAAA079026	Ward 27
KWIK-FIT BIZANA	R 322.00	BALANCE STANDARD x4	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA040828	Ward 1
BIZANA	R 345.00	ALIGNMENT VAN x1	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA040828	Ward 1
TOMCY TRADING ENTERPRISE PTY	R 400.00	REQUEST TABLES	P O BOX 246 BIZANA	Roads Vehicle Maintenance	MAAA012121	Ward 1
VAMA VUYO GENERAL TRADING	R 400.00	HIRING OF 2 RECTANGULAR TABLES	CDW Campaign hiring costs 505266582	CDW Campaign hiring costs	MAAA037074	Ward 23
ASILONDELE TRADING PTY LTD	R 800.00	REQUEST FOR 20 500G POWDERED SOAP	WARD 31 ESIKHUMBENI A/BIZANA	Finished Goods:Acquisitions	MAAA067360	Ward 31

CreditorName	TotalAmit	Specifications	CreditorAddress	SegmentBSC	CSDReNumb er	Creditor cost
LOVE GRACE TRADING	R 900.00	REQUEST FOR HIRING OF A GENERATOR FOR DISASTER AWARENESS CAMPAIGN ON T 9 MARCH 2023	KWANDAYINGANA LOCATION BIZANA BIZANA	Social Services Awarenesses Hire charges 2505	MAAA0118867 2	Ward 1
AXOLE ENTERPRISE PTY LTD	R 1,000.00	REQUEST CHAIRS	ISIKELO A/A BIZANA WARD 27	Hire costs Legacy 505260188	MAAA079026 1	Ward 27
LUSTARZ PROJECT (PTY) LTD	R 1,000.00	REQUEST MEASURING TAPE	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280	MAAA032508 9	Ward 8
LUSTARZ PROJECT (PTY) LTD	R 1,000.00	REQUEST STRAIGHT PINS	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280	MAAA032508 9	Ward 8
TOMCY TRADING ENTERPRISE PTY	R 1,000.00	REQUEST GENERATOR	P O BOX 246 BIZANA	Hire costs Legacy 505260188	MAAA012121 5	Ward 1
TOMCY TRADING ENTERPRISE PTY	R 1,000.00	REQUEST 100 CHAIRS	P O BOX 246 BIZANA	Hire costs Legacy 505260188	MAAA012121 5	Ward 1
BLACK BUTTERFLY CONSTRUCTIO N	R 1,000.00	REQUEST PRINTED CERTIFICATE	Amadiba A/A Ward 24 Buzana	Promotional items childrens program 505260194	MAAA095308 5	Ward 24
CIEY HOLDINGS	R 1,170.00	PENS	AMANGUTYANA A/A BIZANA WARD 30	Stationary Free Basic Services	MAAA112459 1	Ward 30
VAMA VUYO GENERAL TRADING	R 1,200.00	HIRING OF 100 CHAIRS	IZIKHUBA WARD 23 BIZANA	CDW Campaign hiring costs 505260282	MAAA037074 3	Ward 23
LUSTARZ PROJECT (PTY) LTD	R 1,400.00	REQUEST THREAD SCISSORS	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280	MAAA032508 9	Ward 8
VAMA VUYO GENERAL TRADING	R 1,400.00	HIRING OF GENERATOR	IZIKHUBA WARD 23 BIZANA	CDW Campaign hiring costs 505260282	MAAA037074 3	Ward 23
Tomcy Trading Enterprise PTY	R 1,600.00	REQUEST ABULATION FACILITIES	P O BOX 246 BIZANA	Hire costs Legacy 505260188	MAAA012121 5	Ward 1
AXOLE ENTERPRISE PTY LTD	R 1,800.00	REQUEST 100 SEATER TENT	ISIKELO A/A BIZANA WARD 27	Hire costs Legacy 505260188	MAAA079026 1	Ward 27
PONDOLAND TIMES	R 1,990.00	REQUEST FOR RE-AVERT FOR SOURCING OF QUALIFIED SERVICE PROVIDER TO RE SURVEY	AMANIKHWE A/A WARD 17 BIZANA	Advertising fees 1505	MAAA057043 4	Wward 17

CreditorName	TotalAmount	Specifications	CreditorsAddress	SegmentDESC	CSDRefNumb et	CreditorP ostal
GROUP TWO MEDIA COMPANY	R 1,990.65	SERVICES REQUEST TO RE-ADVERTISE FOR 3 YEAR'S CONTRACT FOR SUPPLY AND DELIVERY OF ELECTRICITY MATERIALS AND TOOLS.	SHOP NO 16 TIAGOS KOKSTAD 36 HOPE STREET NYAMENI BUILDIN BIZANA	Advertising fees PMU 5505260540 Vehicle maintenance outsourced 1010235115	MAAA094340 4	Kokstad
LUSIKISIKI SPARES CC	R 1,994.99	REQUEST FOR ONE BATTERY OF HLT 147 EC TOYOTA HILUX SIZE 65212V CL			MAAA094340 4	Kokstad
GROUP TWO MEDIA COMPANY	R 1,998.70	REQUEST FOR ADVERTISEMENT OF FENCING FOR MAJAZI LANDFILL SITE	SHOP NO 16 TIAGOS KOKSTAD	Advertising 5020	MAAA094340 4	Kokstad
GROUP TWO MEDIA COMPANY	R 1,998.70	REQUEST FOR RE-ADVERTISMENT FOR SUPPLY AND DELIVERY OF PROTECTION SER PROTECTIVE CLOTHING AND MAINTENANCE OF TRAFFIC LIGHTS	SHOP NO 16 TIAGOS KOKSTAD	Advertising Traffic 2505260540	MAAA094340 4	Kokstad
PONDOLAND TIMES	R 1,999.00	REQUEST FOR RE-ADVERT FOR PANEL OF SERVICE PROVIDERS FOR SUPPLY AND D CLEANING RESOURCES FOR 3 YEARS AND REHABILITATION & MAINTENANCE OF DUM FOR 18 MONTHS	AMANIKHWE A/A WARD 17 BIZANA	Advertising 5020	MAAA057043 4	Ward 17
LUSTARZ PROJECT (PTY) LTD	R 2,000.00	REQUEST ISISHWE SHWE FABRIC (3 CATS)	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280	MAAA032508 9	Ward 8
SWORD GROUP	R 2,000.00	BOOK ENDS	66 MAIN STREET BIZANA WARD 17	Rm Recreational Facilities	MAAA044795 1	Ward 17
PONDOLAND TIMES	R 2,000.00	ADVERT FOR: RE-REVIEW OF ICT DISASTER RECOVERY & SUPPLY AND DELIVERY LAPTOPS AND DESKTOPS	AMANIKHWE A/A WARD 17 BIZANA	Advertising fees Human resources 1010260540	MAAA057043 4	Ward 18
PONDOLAND TIMES	R 2,000.00	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWS PAP OLEW TRADING PROJECTS	AMANIKHWE A/A WARD 17 BIZANA	Advertising MM	MAAA057043 4	Ward 19
LOVE GRACE TRADING THE MANES PTY LTD	R 2,000.00	REQUEST FOR PA SYSTEM INITIATION AWARENESS REQUEST FOR HIRING OF PA SYSTEM WITH A ROVING MIC FOR DISASTER AWARENE CAMPAIGN ON THE 9 MARCH 2023 AT INGELE COMMUNITY HALL	PO BOX 210613 BIZANA WARD 26	Hire costs Youth Programe 505260190	MAAA008206 0	Ward 26
SWORD GROUP	R 2,400.00	CAEPET WALLS INTERIORS	KWANDAWINGANA LOCATION BIZANA BIZANA	Social Services Awarenesses Hire charges 2505	MAAA118857 2	Ward 1
ASILONDELE TRADING PTY LTD	R 2,400.00	REQUEST FOR 20 RED ROTARY FLOOR SCRUB AND POLISH	AMANIKHWE LOCATION MBIZANA WARD 17	Social Services Awarenesses catering 2505	MAAA010039 3	Ward 17
AXOLE ENTERPRISE	R 2,500.00	REQUEST SOUND SYSTEM WITH 3 CORDLESS MICs	66 MAIN STREET BIZANA WARD 17	Rm Recreational Facilities	MAAA044795 1	Ward 17
			WARD 31 ESIKHUMBENI A/A BIZANA	Finished Goods;Acquisitions	MAAA067360 0	Ward 31
			ISIKELO A/A BIZANA WARD 27	Hire costs Legacy 502260188	MAAA079026 1	Ward 27

CreditorName	TotalAmmnt	Specifications	CreditorAddress	SegmentDESC	CreditPeriod	CreditTermNumber	CreditorPostal
PTY LTD							
TOMCY TRADING ENTERPRISE PTY	R 2,500.00	REQUEST SOUND SYSTEM	P O BOX 246 BIZANA	Hire costs Legacy 505260188			
BLACK BUTTERFLY CONSTRUCTIO N	R 2,500.00	REQUEST ENGRAVED CRYSTAL CLEAR TROPHY PAYMENT FOR PROMOTIONAL MATERIAL FOR INDIGENT AWARENESS CAMPAIGN STAPLES	Amadiba A/A Ward 24 Bizana	Promotional items childrens program 505260194		MAAA095308 5	Ward 24
CIEEY HOLDINGS	R 2,800.00		AMANGUTYANA A/A BIZANA WARD 30	Stationary Free Basic Services		MAAA112459 1	Ward 30
LUSTARZ PROJECT (PTY) LTD	R 3,000.00	REQUEST SPOOLS(LDM)	MINGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280		MAAA032508 9	Mthatha
CIEEY HOLDINGS	R 3,150.00	NAME TAGS	AMANGUTYANA A/A BIZANA WARD 30	Stationary Free Basic Services		MAAA112459 1	Ward 30
LUSTARZ PROJECT (PTY) LTD	R 3,500.00	REQUEST UMBHACO FABRIC (30M)	MINGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280		MAAA032508 9	Ward 8
THE MANES PTY LTD	R 3,500.00	SOUND SYSTEM	AMANIKHWE LOCATION MBIZANA WARD 17	Disaster Management: Hiring Charges		MAAA010089 3	Ward 17
THE MANES PTY LTD	R 3,650.00	PULL UP BANNER	AMANIKHWE LOCATION MBIZANA WARD 17	Social Services Awareness promotional materials 2505		MAAA010089 3	Ward 18
THE MANES PTY LTD	R 3,800.00	WALL BANNER	AMANIKHWE LOCATION MBIZANA WARD 17	Social Services Awareness promotional materials 2505		MAAA010089 3	Ward 19
VAMA VUYO GENERAL TRADING	R 4,800.00	HIRING OF SOUND SYSTEM WITH 2 CORDLESS MIC'S	IZIKHUBA WARD 23 BIZANA	CDW Campaign hiring costs 505260522		MAAA037074 3	Ward 23
LUSTARZ PROJECT (PTY) LTD	R 5,000.00	REQUEST SEWING MACHINE (OVERLOCKER)	MINGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260250		MAAA032508 9	Ward 8
TOMCY TRADING ENTERPRISE PTY	R 5,500.00	REQUEST 100 SEATER TENT	P O BOX 246 BIZANA	Hire costs Legacy 505260188		MAAA012121 5	Ward 1
FIRSTRAND	R 5,785.00	PAYMENT	FNB PLACE 30 DISGONAL STREET JOHANNESBURG	Finished Goods:Acquisitions		MAAA104116 0	Johannesb urg
FIRSTRAND	R 5,807.50	PAYMENT	FNB PLACE 30 DISGONAL STREET JOHANNESBURG	Finished Goods:Acquisitions		MAAA104116 0	Johannesb urg
KWIK-FIT BIZANA	R 5,980.00	FZY273 EC HILUX 17'MAG RIM x1	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance		MAAA040528 8	Ward 1
LUSTARZ PROJECT (PTY) LTD	R 6,000.00	REQUEST SEWING MACHENE(DRESS MAKER)	MINGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8	Promotional items PWD 505260280		MAAA032508 9	Ward 8

CreditorName	TotalAmount	Specifications	CreditAddress	SegmentDESC	CSDRefNumb er	CreditorP ostal
CIEEY HOLDINGS	R 6,000.00	USB PAYMENT FOR SUPPLY AND DELIVERY OF PERIODICALS. MARCH 2023	AMANGUTUYANA A/A BIZANA WARD 30 IMIZIZI A/A MINYAKA LOCATION	Stationary Free Basic Services	MAAA112459 1	Ward 30
LAZ INVESTMENTS	R 9,087.00		310 BURGER STREET PIETERMARITZBURG	Newspaper Library 2505	MAAA122214 8	Ward 18
UMGENI WATER	R 11,109.00	PAYMENT FOR WATER SAMPLING		Blue flag water sampling	MAAA035502 2	Durban
TOMCY TRADING ENTERPRISE PTY	R 13,000.00	REQUEST GIFTS (R1000 EACH)	P O BOX 246 BIZANA	Hire costs Legacy 505260188 Protective Clothing Free Basic Services	MAAA012121 5	Ward 1
CIEEY HOLDINGS	R 13,500.00	HATS CATERING FOR 150 PEOPLE ATTENDING DISASTER AWARENESS CAMPAIGN	AMANGUTUYANA A/A BIZANA WARD 30 AMANIKHWE LOCATION MBIZANA WARD 17	Social Services Awareness Catering 2505	MAAA112459 1	Ward 30
THE MANE'S PTY LTD	R 14,250.00	REQUEST FOR A SUITABLE SERVICE PROVIDER THAT WILL DO PHOTOSHOOT OF HER HE WILL SHOOT AND EDIT 5 PORTRAIT IMAGES. PICTURES WILL BE THE SAME SIZE PREMIER, MEC, DEPUTY PRESIDENT AND PRESIDENT PHOTO'S SUPPL	a44af869-3d8e-4700-8a18-d0b94888f882	MAAA0019707	MAAA010089 3	Ward 17
AQUOSTIC ELEMENTS	R 14,500.00	ARCHIVES CONTAINERS	AMANGUTUYANA A/A BIZANA WARD 30	Stationary Free Basic Services	MAAA112459 1	Ward 17
CIEEY HOLDINGS	R 15,000.00	PAYMENT FOR LEGAL SERVICES - BROWNS VS WIMMILIM	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Margate
SUGUDHAW-SEWERSADH ATTORNEYS	R 16,658.33		AMADIBA A/A BIZANA 4800	Finished Goods:Acquisitions	MAAA045509 4	Ward 30
Bomba Diesel Mech and Supplier	R 17,500.01	PAYMENT REQUEST 4 TAXIS FOR DERMACATION OF OUTER BOUNDARIES WORKSHOP ON THE 04 2023 AT MZIMVUBU LOCAL MUNICIPALITY HALL.	HIGHLAND VIEW WARD 1 BIZANA FNB PLACE 30 DISGONAL STREET JOHANNESBURG	Whippery support transport hire	MAAA001509 0	Ward 1
FIRSTRAND	R 18,584.00	PAYMENT	AMADIBA A/A BIZANA 4800	Finished Goods:Acquisitions	MAAA104116 0	Johannesburg
Bomba Diesel Mech and Supplier	R 19,999.94	PAYMENT REQUEST FOR 1 QUANTAM FOR THE WOMEN TOUR FROM BIZANA TO KING WILLIAMS THEN SIZE- 265 65 17 COOPER A T FOR TOYOTA BAKKIE .REGISTRATION NO: FZY-273 EC,	NGINGO LOCATION AMANGUTUYANA A/A WARD 13	Hiring costs special program gender 505260191	MAAA045509 4	Ward 13
MAGHOLO TRADING & PROJECTS	R 20,100.00		SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA001508 0	Ward 13
KWIK-FIT BIZANA	R 22,977.00				MAAA040828 8	Ward 31

Creditor Name	Total Amt	Specifications	Creditor Address	Segment BSC	CreditLine Number	Creditor postal
ASILONDELE TRADING PTY LTD	R 23,000.00	REQUEST FOR 50 OF 48'S TOILET PAPERS {500 SHEETS}	WARD 31 ESKHUMBEN/A/A BIZANA	Finished Goods:Acquisitions	MAAA067360 0	Ward 31
DRIVING LICENSE CARD ACCOUNT	R 24,253.00	PAYMENT TO DRIVING LICENSE CARD ACCOUNT FOR MARCH 2023	459 TSITSAS STREET ERASMUS KLOOF PRETORIA	Stationery vehicle testing and licencing	MAAA035774 1	Pretoria
MAYABA HOLDINGS	R 27,450.00	REQUEST FOR MAINTENANCE OF A STAMPER MACHINE THE ONE THAT IS USED ON PO PATCHING.	ERF 78 WINNIE MADIKIZELA MANDELA STRE WARD 01	Maintenance: Equipment	MAAA057990 1	Ward 1
MATSHIKE HOLDINGS	R 29,700.00	REQUEST FOR SERVICES OF AIR CONDITIONER'S FOR THE MM's OFFICE, PUBLIC PARTICIPATION MANAGER'S OFFICE, MANAGER OPERATIONS OFFICE, COUNCIL SUPPORT, MANAGER COMMUNICATION OFFICE,CUSTOMER CARE SERVICES, PAYMENT FOR MAINTENANCE OF RECREATIONAL FACILITIES ALUMINUM DOORS	be26bea6-58e3-4497-b52c-0bf597208207	Maintanance of Airconditioners	MAAA1222210 7	Ward 4
SWORD GROUP	R 30,000.00		66 MAIN STREET BIZANA WARD 17	Rm Recreational Facilities	MAAA044795 1	Ward 17
Bomba Diesel Mech and Supplier	R 31,499.97	PAYMENT	AMADIBA A/A BIZANA 4800	Finished Goods:Acquisitions	MAAA045509 4	Ward 13
CJEEY HOLDINGS	R 31,500.00	BOOTS	AMANGUTYANA A/A BIZANA WARD 30	Protective Clothing Free Basic Services	MAAA112459 1	Ward 30
CJEEY HOLDINGS	R 31,500.00	REFLECTORS	AMANGUTYANA A/A BIZANA WARD 30	Protective Clothing Free Basic Services	MAAA112459 1	Ward 30
CJEEY HOLDINGS	R 33,000.00	PAPERS	AMANGUTYANA A/A BIZANA WARD 30	Stationary Free Basic Services	MAAA112459 1	Ward 30
MASINYANE AND SON (PTY) LTD	R 35,000.00	PAYMENT FOR SME EQUIPMENT, PROTECTIVE CLOTHING, MACHINERY AND PROMOTI MATERIAL	AMANIKWE A/A NTsingizi WARD 17 BIZANA	Anchor LED Projects	MAAA055158 0	Ward 30
Bomba Diesel Mech and Supplier	R 35,000.25	PAYMENT	AMADIBA A/A BIZANA 4800	Finished Goods:Acquisitions	MAAA045509 4	Ward 13
Bomba Diesel Mech and Supplier	R 36,400.01	PAYMENT	AMADIBA A/A BIZANA 4800	Finished Goods:Acquisitions	MAAA045509 4	Ward 14
EVETHO TRADING 820(PTY)LTD	R 39,425.00	PAYMENT FOR PRINTNG OF NEWSLETTER 500 COPIES	P.O.BOX 24 BIZANA 4800	Newsletters Communication costs 515260565	MAAA026007 8	Ward 15
SUGUDHAH-SEWERSADH ATTORNEYS	R 48,177.66	PAYMENT FOR LEGAL SERVICES FOR MBIZANA CIVIC CENTRE	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Mareate
CJEEY HOLDINGS	R 50,580.00	JACKETS	AMANGUTYANA A/A BIZANA WARD 30	Protective Clothing Free Basic Services	MAAA112459 1	Ward 30

CreditorName	TotalAmount	Specifications	CreditorAddress	SegmentDESC	CDRRefNumbe r	CreditorP ostal
THE MANES PTY LTD	R 72,500.00	DISASTER BOOKLETS	AMANIKHWE LOCATION MBIZANA WARD 17	Social Services Awareness promotional materials 25/05	MAAA010089 3	Ward 17
KUMYOLZ INVESTMENTS	R 112,295.81	PAYMENT FOR DEBT COLLECTION, FEB 2023	7 MADEIRA STREET CORNER MADEIRA & CALLAWAY STREET MTHATHA	Collection of debts legal fees	MAAA045295 7	Johannesb urg
EKS VEHICLE TRACKING	R 13,959.67	PAYMENT FOR TRACKER FOR MUNICIPAL VEHICLES. MONTH OF FEB 2023	CROSSWAY OFFICE PARK 240 LENCHEN AVENUE, CENTURION	Tracker fleet management	MAAA041955 9	Johannesb urg
SUGUDHAV-SEWPPERSADH ATTORNEYS	R 14,360.63	PAYMENT FOR LEGAL FEES FOR BLUE RAIDROPS ERF 180.2 AND ERF 162 VS WMM/LM REQUEST FOR TWO NEW TYRES FOR WATER CURT, REG.NO ICF-367. EC TYRE SIZE R295/80R22.5	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Margate
KWIK-FIT BIZANA	R 14,500.01	REQUEST FOR TWO CANDIDATE THAT WILL BE ATTENDING COMPETENCY ASSESSME FOR SM: CORPORATE SERVICES	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA040828 8	Ward 1
THE ASSESSMENT TOOLBOX	R 14,574.73	REQUEST FOR TWO CANDIDATES WHO WILL BE DOING COMPETENCY ASSESSMENT FOR LOPMENT PLANNING:	P.O.BOX 2239 RIVONIA JOHANNESBURG	Personnel Recruitment cost	MAAA000250 5	Johannesb urg
THE ASSESSMENT TOOLBOX	R 14,574.73	REQUEST FOR TWO CANDIDATES WHO WILL BE DOING COMPETENCY ASSESSMENT FOR LOPMENT PLANNING:	P.O.BOX 2239 RIVONIA JOHANNESBURG	Personnel Recruitment cost	MAAA000250 5	Johannesb urg
SUGUDHAV-SEWPPERSADH ATTORNEYS	R 14,601.51	SERVICE FEES	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Margate
GROUP TWO MEDIA COMPANY	R 1,998.70	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWS PAP REQUEST FOR REPLACEMENT OF ONE NEW RIM FOR WATER CURT RIM SIZE 22.5x9.00 21436770	SHOP NO 16 TIAGOS KOKSTAD	Advertising MM	MAAA094340 4	Kokstad
KWIK-FIT BIZANA	R 2,242.50	REQUEST FOR REPLACEMENT OF ONE NEW RIM FOR WATER CURT RIM SIZE 22.5x9.00 21436770	SHOP 221 45 MAIN STREET BIZANA	Roads Vehicle Maintenance	MAAA040828 8	Ward 1
EKS VEHICLE TRACKING	R 25,531.23	PAYMENT TO EKS FOR JANUARY 2023	CROSSWAY OFFICE PARK 240 LENCHEN AVENUE, CENTURION	Tracker fleet management	MAAA041955 9	Johannesb urg
SUGUDHAV-SEWPPERSADH ATTORNEYS	R 31,843.57	PAYMENT FOR LEGAL FEES MBIZANA TEST CENTRE VS WMM/LM REQUEST FOR SUPPLY OF 4XTYRES SIZE 195/65R15 91V BC00 FOR COROLLA HLN TRAFFIC VEHICLE	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Margate
KWIK-FIT BIZANA	R 5,000.01	REQUEST FOR REPLACEMENT OF ONE NEW TYRE FOR WATER CURT REG. NO-HRD 314 EC, TYRE SIZE IS R315/80R22.5 154/150M	SHOP 221 45 MAIN STREET BIZANA	Police-Vehicle Maintenance	MAAA040828 8	Ward 1
SUGUDHAV-SEWPPERSADH ATTORNEYS	R 8,167.05	PAYMENT FOR LEGAL SERVICES IQHAIYA VS WMM/LM	P.O BOX 26582 OSLO BEACH 4240	Legal Cost:Issue of Summons	MAAA032144 4	Margate

CreditorName	TotalAmount	Specifications	CreditorAddress	SegmentDSC	CSDRefNumber	CreditorPostal
	R 1,207,450.71					

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.

CONTRACT REGISTER FOR MARCH 2022/23 FY						
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02 /18/02ENG	R 74,861,072.75	R -	R 2,815,594.39	R 8,237,930.32
Sizanane Consulting	General Valuation Roll 2019/2024	Y6	R 1,233,195.00	R -	R -	R -
SAGE VIP	Payroll System	None Provided	R -	R -	R 11,389.72	R 568,847.91
MUNISOFT PTY (LTD)	Financial and Billing System	MBIZLM1 ICT DUE DELIGENTS	R -	R 3,654,079.55	R -	R 13,828,204.71

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
Lilitha Projects Managers	GRAP Compliant Fixed Asset Register	MBIZ 0041FAR	R 5,695,317.06	-	R 1,386,383.65	R 97,197.04
Iqhayiya Design Workshop Architects	Professional Fees for Mbizana Civic Center	MBIZ LM J/12/11/17/EN G	R 11,282,784.41	-	R -	R 393,938.80
IPM Plant Hire Jv Mozmans's Trading	Construction of Mphuthuni Matumbatha Stadium	MBIZ LM 18/11/18/ENG	R 64,518,679.57	-	R -	R 4,566,745.39
Indive Risk Services	Provision of Insurance Services	MBIZ LM/02/05/18/I NSIBTO	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/L TBTO	R -	R -	R 4,502,026.51	-R 14,159,511.11
Dumack and Bright Idea	Construction of Mphuthuni Matumbatha Stadium	MBIZ LM/29/11/03	R 8,094,071.25	-	R -	R 1,349,390.32
CONLOG	Prepaid electricity agent	Ref:6/1/1/5	R -	R -	R 352,412.04	-R 8,305,981.24
West Bank Limited	Fuel	MBIZ LM/06/03/18/L TBTO	R -	R -	R 454,375.70	-R 5,975,851.29
Therapeutic Business Solutions t/a Umsa	Medical Check-ups	MBIZ LM 00000085	R -	R -	R -	R 1,941,449.61
Mbizana Roadworthy	Leasing of Land For Vehicle Testing Centre	MBIZ LM/0000 078	R 2,100,000.00	-	R -	R -
Inqayi Design Economic Partnership	MLDP Implementation Project	MBIZ LM/0016 DPI	R 598,000.00	-	R -	R 449,000.00
Kunyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS 0.13	R -	R -	R 841,298.20	-R 2,224,782.98
Genbiz Trading 100% PTY LTD	Procurement of Printers/copiers for 3 years	MBIZ LM 0030 PPC	R 782,112.24	-	R 278,872.29	R 340,109.68
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	-	R -	R 334,499.41
Zinzame Consulting Engineers	Multi Discipline Panel of Consultants-Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -	R -
VHB Associates	Multi Discipline Panel of Consultants-Architectural	MBIZ LM 0055 CON	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
TPA JV Lisa Solutions	Multi Discipline Panel of Consultants-Civil	MBIZ LM 0055 CON	R -	R -	R -	R -

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSION TENDERER	NAME OF THE PROJECT	TENDERING	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
S. Zoko Consulting	Engineering	Multi Discipline Panel of Consultants-Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
Mila Emazweni Trading & projects		Multi Discipline Panel of Consultants-Civil Engineering	MBIZ LM 0055 CON	R -	R -	R -
Iqhayiya Design Workshop Architects		Multi Discipline Panel of Consultants-Architectural	MBIZ LM 0055 CON	R -	R -	R -
Techseeds Pty Ltd	Procurement of IP-PBX	MBIZ LM 0041 IP-PBX	R 3,292,404.50	R -	R 770,488.18	R 188,851.64
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R -	R 2,966,025.36	R 12,285,295.95
Dibellihle Contract and Projects JV	Supply & Delivery of Refuse Removal Protective Clothing for 36 Months	MBIZ LM 0005 RRPC	R 2,585,777.16	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 ICCTC&FM	R 1,180,000.00	R -	R -	R 10,000.01
Mila Emazweni Trading & Projects	Professional Fees Mqonjwana to Greenville A/R	MBIZ LM 0055 CON	R 1,202,091.04	R -	R -	R 84,655.89
Mabozela Trading and Enterprise Jv Boboshe	Electrification of Mabhenguteni Village (Ward 15) 414 Households	MBIZ LM 00057 EMV	R 19,575,046.47	R -	R 426,440.70	R 399,698.88
Ndletsi Mhlaphi Trading	Website Revamp	MBIZ LM 0056 WEB	R 805,300.00	R -	R -	R 108,500.00
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -
Restsem Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -
ODG Technologies PTY Ltd	Panel of Consultants: Mabhenguteni Electrification	MBIZ LM 0055 CON	R 1,632,385.17	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 -	R 659,569.19	R 558,159.66
Iqhayiya Design Workshop	Panel of Consultants-Architectural: Temporary Traders Stalls and Civil	MBIZ LM 0055 CON	R 556,705.82	R -	R -	R 287,011.75

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
Mabozela Trading JV Boboshe Trading enterprise	Replacement of LV & MV LINES	WMM LM 00059 LV&MV	R 2,603,711.60	R -	R -	R 264,681.25
YG Solutions	Maintenance of Bulk Metering and Cables	WMM LM 0091 M&C	R 756,551.68	R -	R -	R 75,655.16
Iqhayiya Design and Workshop	Manufacturing Hubs	WMM LM 0057E	R 3,850,372.50	R -	R 1,146,544.25	R 2,017,822.13
Thake Electrical Technologies	Electrification of Xholobeni Village in Ward 25	WMM LM 0057E	R 28,254,288.46	R -	R 3,272,039.19	-R 0.01
NGD Technologies	Electrification of Xholobeni Village in Ward 25	WMM LM 0057E	R 2,362,477.01	R 118,123.85	R 206,716.73	R -
Ngoma JV Dimbane Zikhazi Trading	Ward 20	WMM LM W20CH	R 3,600,000.00	R -	R 179,632.30	R 7,338.19
S. Zoko Consulting	Construction of Siginqini to Marina Access Road	MBIZ LM 0055 CCN	R 838,341.08	R 224,587.43	R 495,542.32	-R 45,728.44
Zinzame Consulting Engineers	Maphaleni Via Mbubazi	MBIZ LM 0055 CCN	R 1,777,614.33	R -	R -	R 9,064.44
TPA JV Lisa Solutions	Sixhanxeni Access Road	MBIZ LM 0055 CCN	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 RTR	R 24,556,034.42	R -	R 2,219,496.95	R 1,296,144.06
Bukhobethu Security Services	Provision of Private Security Services	WMM LM PSC	R 08/12/20/03	R 772,800.00	R 8,171,900.00	R 13,055,500.00
Mlaa Emazweni Trading & projects	Msthangweni Access Road	MBIZ LM 0055 CCN	R 271,621.81	R -	R 18,832.45	R 13,688.41
VHB Associates Environmental Vanguard(Pty) Ltd	Professional Fees Upgrade of Taxi Rank(Phase 2)	MBIZLM0055 CON	R 3,649,617.06	R -	R -	R 0.01
MVI Construction and Maintenance	Review of climate change strategy	WMM LM CCS	R 11/02/21/01	R -	R 52,000.00	R -
Phahle Construction	Construction of Mapheleli Via Mbubazi to Dlityini	WMM LM MDA	R 08/10/21/02	R -	R 949,368.87	R 9,311.22
S. Zoko Consulting	Repairs and Maintenance of DLTC Leonard to Shukadeleni Access Road	WMM LM RDL	R 17/09/21/02	R -	R -	R 164,991.50
		MBIZ LM 0055 CCN	R	R	R	R 56,683.22

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSIONAL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
BMK Consulting Engineering	Tsuze To Luphillswie Access Road	MBIZ LM 0055 CON	R 1,261,214.89	-	-	R 205,357.73
Masilo Projects	Supply and Delivery of 2 Sola High Mast	WMM LM 18/0821 IFP-HM	R 1,232,705.70	R -	R -	R 0.02
Sihle Pot Phahle Construction	Disaster Management Plan Maintenance of Recreational Facilities	WMM LM 28/08/20 DRMP	R 2,187,151.60	R -	R 1,437,513.75	R -
Dr Sigudhav-Sewpersad Attorneys	Provision of Legal Services	WMM LM 16/09/20/01	R 480,000.00	R -	R 334,180.00	R 49,820.00
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R 276,879.09	-R 276,879.09
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 25/08/21	R 6,581,971.41	R -	R 1,898,270.99	-R 2,354,691.77
Zirzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CCN	R 3,256,364.38	R R 1,792,712.69	R 2,285,711.07	-R 4,528,851.33
Vitsha Trading	Singqini to Marina Access Road	WMM LM 31/05/2022	R 5,594,999.70	R -	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 -	R 7,842,772.09	R 412,961.68
Oracle Energy and Power	Electrification of Nomilacu Village	WMM LM 000059E MV	R 5,485,723.24	R -	R 1,872,478.83	R 3,613,244.41
YG Solutions Pty Ltd	Maintenance of Electricity Infrastructure	WMM LM 31/05/22/01	R 646,225.25	R -	R 432,174.73	R 194,050.52
Nikhwe Group	Bizana Mini Market	WMM LM 0011/MS-21	R 2,404,750.80	R 170,099.11	R 918,956.57	R 1,485,794.23
Vitsha Trading	Rehabilitation of Sikhombie Access Road	WMM LM 00091 SKM A/R	R 3,522,826.29	R -	R 2,724,923.16	R 797,903.13
Strata Construction and Projects (Pty) Ltd	Rehabilitation of Myamani Access Road and Bridge	WMM LM 00009 2 M/A/R & B	R 1,830,184.94	R -	R 1,646,705.20	R 183,479.74
Mabozela Trading and Enterprises	Rehabilitation of Bazana Access Road	WMM LM 00095 E A/R & B	R 3,885,094.57	R 348,921.37	R 3,489,411.53	R 395,683.04
Masilo Jv Mshakeni	Rehabilitation of Qobo To Sizindeni Access Road	WMM LM 00090 Q-S A/R	R 1,312,600.69	R -	R 1,827,425.25	R 514,824.56

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
Maryobo Group	Rehabilitation of Kwabulala	WMM LM 00094 KB-M A/R	R 1,822,190.57	R -	R 443,034.57	R 1,379,156.00
Vitsha Trading Sakhwe Contractors	Construction of Tshongweni Access Road Procurement of Electricity Material and Tools	WMM LM 31/05/22/03 TAR WMM 00083 PEM&T	R 1,692,588.80 R 1,281,700.00	R R -	R 1,607,959.52 R 1,116,913.57	R 84,629.28 R 170,786.43
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	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 -	R 75,731.87	R 474,307.50
Zinzame Consulting Engineers	Professional Services of Myaneni Access Road and Bridge	WMM LM 00099 2 M A/R & B	R 274,050.00	R -	R 256,450.00	R 20,872.50
Zinzame Consulting Engineers	Professional Services for Sikhombe Access Road	WMM LM 00091 SKM A/R	R 459,199.00	R -	R 54,155.49	R 440,601.61
Zinzame Consulting Engineers	Professional Services for Kwabulala Access Road	WMM LM 00094 KB-M A/R	R 341,172.00	R -	R -	R 341,172.00
MV Construction and Maintenance	Rehabilitation of Matshezini Access Road	WMM LM 00093	R 2,829,759.20	R 678,355.03	R 2,587,943.49	R 141,815.71
Ishivuno Esihle Construction	Construction of Tshuze to Luphilisweni Access Road	WMM LM 00097	R 7,534,851.06	R 1,000,117.19	R 2,497,094.83	R 5,037,756.23
YG Solutions Iheans Travelling Agency	Electrification of Msartweni Village	WMM LM 0060E	R 8,162,989.79	R -	R 3,147,882.34	R 5,015,107.45
Tunimart(PTY) LTD	Provision of Travelling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 173,923.28	R 173,923.28
Bomba Diesel	Provision of Travelling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 486,002.26	R 486,002.26
Nikitwe Group	Supply and Delivery of Stationery for 12 months	WMM LM 18/09/09/1/01	R -	R -	R 283,206.73	R 283,206.73
Thathile Ayacu Macozela Trading Enterprise JV	Fencing of Mzamba Community Hall & Duditumeni Community Hall	WMM LM 18/02/22/01 FEN	R 700,000.00	R -	R 458,447.50	R 241,552.50
Boboshe Trading Enterprise	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,390,389.66	R -	R 4,376,859.09	R 15,613,530.57
	Electrification of Redoubt Village (Ward 20) 180 Households	WMM LM 00057E MV	R 4,845,112.10	R -	R 486,002.26	R 4,359,109.84

CONTRACT REGISTER FOR MARCH 2022/23 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	23-Mar	Current year Expenditure	Closing Balance
XS Dollarz	Construction of DLTC Guard House	WMM LM CGH 08/12/22/01	R 860,705.00	R -	R -	R 850,706.00
Nikitwe Group	Repairs and Maintenance of Municipal Main Building	WMM LM MB 0099 R&M	R 1,557,620.17	R 911,882.87	R 911,882.87	R 645,737.30
XS Dollarz ECDC	Construction of Ward 13	WMM LM ECDC 25/05/22/05	R 3,494,043.85	R -	R -	R 3,494,043.85
Thathie Projects Jv Ayagu Trading	HIRING OF CONSTRUCTION PLANT AND TRUCKS	WMM LM HPC 08/12/22/02	R -	R -	R -	R -
Mapozela Trading and Enterprise	HIRING OF CONSTRUCTION PLANT AND TRUCKS	WMM LM HPC 08/12/22/02	R -	R -	R -	R -
Mvi Construction and Maintenance	HIRING OF CONSTRUCTION PLANT AND TRUCKS	WMM LM HPC 08/12/22/02	R -	R -	R -	R -
Manyobo Group	HIRING OF CONSTRUCTION PLANT AND TRUCKS	WMM LM HPC 08/12/22/02	R -	R -	R -	R -
LG Construction	HIRING OF CONSTRUCTION PLANT AND TRUCKS	WMM LM HPC 08/12/22/02	R -	R -	R -	R -
Mafetof	CBD Road Maintenance	WMM LM 06/10/22/01	R 1,200,000.00	R 995,824.03	R 995,824.03	R 204,175.97
Abangula ICT Solutions	Re-Cabling of Municipal Main Building	WMM LM 03/11/22/01	R 1,700,828.15	R 403,445.07	R 1,269,553.77	R 451,274.38
Zinzame Consulting Engineers	Rehabilitation of Matshezini Access Road	WMM LM 00083	R 352,500.00	R 253,731.25	R 253,731.25	R 38,768.75
				R 428,613,595.18	R 10,599,344.36	R 93,323,178.88
					R 16,563,145.41	R 16,563,145.41

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 Cemetries Association	#VALUE!	Co-ordination of developmental cemetries 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	EF007804-008	Wits School of Governance e	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	Municipal Managers and Managers	Chief Financial Officer	Monday, 07 November 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/02/1	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
2022/12/1	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
2022/12/1	EF007944-000	The Institute of Internal Auditors	R 17,296.00	Training of Auditors	Chief Financial Officer	Friday, 09 December 2022	Corporate Services	No	One quotation requested	Sole Provider
2022/12/1	EF007944-000	Esri South Africa	R 26,846.98	Geographic information system from Annual licence renewal	Chief Financial Officer	Saturday, 10 December 2022	Corporate Services	No	One quotation requested	Sole Provider
2023/02/2	EF008040-000	University of Pretoria	R 44,520.00	Study Fees	Chief Financial Officer	Tuesday, 21 February 2023	Corporate Services	No	One quotation requested	Sole Provider
2023/03/0	EF008015-000	WSU	R 14,320.00	Study Fees	Chief Financial Officer	Tuesday, 28 February 2023	Corporate Services	No	One quotation requested	Sole Provider
2023/03/0	EF008015-000	Milpark Education	R 10,720.00	Study Fees	Chief Financial Officer	Wednesday, 01 March 2023	Corporate Services	No	One quotation requested	Sole Provider
2023/03/0	EF008015-000	UNISA	R 85,125.00	Study Fees	Chief Financial Officer	Thursday, 02 March 2023	Corporate Services	No	One quotation requested	Sole Provider
Not yet paid	N/A	Unisa	R 21,180.00	Study Fees	Chief Financial Officer	Monday, 27 March 2023	Corporate Services	No	One quotation requested	Sole Provider
			R 453,995.76							

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>					
Equitable Share	398,049,400	-48,652,100	349,397,300	369,137,450	358,605,900
Financial Management Grant	320,095,000	21,109,000	341,204,000	364,039,000	353,237,000
Expanded Public Works Programme	2,100,000	-	2,100,000	2,100,000	2,238,000
Municipal Infrastructure Grant 5%	3,687,000	-465,000	3,222,000	-	-
Disaster Management Grant	2,751,900	119,400	2,871,300	2,998,450	3,130,900
Government Support Grant	46,596,000	-46,596,000	-	-	-
	22,819,500	-22,819,500	-	-	-
<i>Capital</i>					
Municipal Infrastructure Grant	68,686,100	2,868,600	71,554,700	82,470,550	87,487,100
Integrated National Electrification	52,286,100	2,268,600	54,554,700	56,970,550	59,487,100
Neighbourhood Development Partnership Grant (Capital)	16,400,000	600,000	17,000,000	23,500,000	23,000,000
	-	-	-	2,000,000	5,000,000
Provincial Allocations					
<i>Operational</i>					
Library Grant	500,000	-	500,000	500,000	522,000
	500,000	-	500,000	500,000	522,000
	-	-	-	-	-
	-	-	-	-	-
TOTAL ALLOCATIONS	467,235,500	-45,783,500	421,452,000	452,108,000	446,615,000

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 - M09 March

R thousands	Description	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e Council Policy		
		0-30 Days			31-60 Days			61-90 Days			91-120 Days				
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-		
Trade and Other Receivables from Ex change Transactions - Electricity	1300	2,828	3,974	1,540	1,418	1,591	1,487	6,500	4,764	24,102	15,760	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	919	366	305	265	263	262	9,844	23,630	35,853	34,263	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	2	2	2	2	2	2	7	2,503	2,523	2,516	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	429	429	429	-	-		
Interest on Arrear Debtor Accounts	1810	637	583	577	558	544	539	2,262	12,385	18,084	16,288	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	420	281	269	261	337	228	1,631	5,973	9,401	8,431	-	-		
Total By Income Source	2000	4,807	5,205	2,892	2,504	2,737	2,519	20,245	49,683	90,391	77,687	-	-		
2021/22 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	383	372	400	392	411	433	10,039	23,900	36,330	35,175	-	-		
Commercial	2300	4,102	4,636	2,012	1,838	2,063	1,832	9,055	13,387	38,816	28,165	-	-		
Households	2400	322	297	280	274	272	254	1,151	12,396	15,245	14,346	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	4,807	5,205	2,892	2,504	2,737	2,519	20,245	49,683	90,391	77,687	-	-		

The table above shows municipal debtors for the month of March 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 - M09 March

Description R thousands	NT Code	Budget Year 2022/23								Prior year totals for char (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	
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	249	-	-	-	-	-	-	-	249
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	249	-	-	-	-	-	-	-	249

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 - M09 March

Liquidity Maturity Maturity										Supporting Information					
Investments by maturity Name of institution & Investment ID		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	
R thousands	Municipality	Yrs/Months													
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0.005003752	0	n/a	not fixed	20,424	102	(6,528)	9,594	23,594	
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0.005195488	0	n/a	not fixed	4,033	21	-	6,320	10,374	
FNB CALL DEPOSIT ACCOUNT (62028477942)		Not fixed	Call Deposit	No	Variable	0.004860035	0	n/a	not fixed	330,163	1,611	(25,014)	89,627	396,390	
FNB CALL DEPOSIT ACCOUNT (62815765220)		Not fixed	Call Deposit	No	Variable	0.005321928	0	n/a	not fixed	357	2	-	-	359	
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0.008134068	0	n/a	not fixed	1,687	14	-	1,105	2,806	
FNB CALL DEPOSIT ACCOUNT (628299610170)		Not fixed	Call Deposit	No	Variable	0.005321916	0	n/a	not fixed	2,588	14	-	-	2,601	
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0.022108032	0	n/a	not fixed	3,289	73	(969)	33,806	36,198	
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0.005290638	0	n/a	not fixed	1,118	6	(95)	-	929	
Municipality sub-total										363,658	(32,704)	140,452	473,248	-	
Entities													-	-	
Entities sub-total													-	-	
TOTAL INVESTMENTS AND INTEREST											(32,704)	140,452	473,248	363,658	

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R109.5 million which lead to an increase in its investments for the month of March 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 - M09 March

Description	Ref	Budget Year 2022/23									
		2021/22	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	124,538	372,478	262,981	117,027	44.5%	350,642	
Local Government Equitable Share		289,620	320,095	320,095	89,627	320,095	240,071	80,024	33.3%	320,095	
Expanded Public Works Programme Integrated Grant		3,570	3,687	3,687	1,105	3,687	2,765			3,687	
Local Government Financial Management Grant		2,000	2,100	2,100	—	2,100	1,575			2,100	
Municipal Infrastructure Grant		—	2,752	2,752	—	—	2,064			2,752	
Neighbourhood Development Partnership Grant		—	9,218	9,218	—	—	6,913			9,218	
Disaster Relief Grant		—	12,790	33,806	46,596	46,596	9,593	37,004	385.8%	12,790	
Provincial Government:		500	500	500	—	500	375	125	33.3%	500	
Capacity Building and Other		500	500	500	—	500	375	125	33.3%	500	
District Municipality:		—	—	—	—	—	—	—		—	
Other grant providers:		—	—	—	—	—	—	—		—	
Total Operating Transfers and Grants	5	295,690	338,352	351,142	124,538	372,978	263,356	117,152	44.5%	351,142	
Capital Transfers and Grants											
National Government:		86,447	82,288	116,094	15,914	67,082	87,070	(19,988)	-23.0%	116,094	
Municipal Infrastructure Grant (MIG)		51,023	52,286	52,286	9,694	50,682	39,215	11,467	29.2%	52,286	
Neighbourhood Development Partnership Grant		6,971	13,602	13,602	—	—	10,201	(10,201)	-100.0%	13,602	
Integrated National Electrification Programme Gran		28,453	16,400	16,400	6,320	16,400	12,300	4,100	33.3%	16,400	
Disaster Recovery Grant		—	—	33,806	—	—	25,355	(25,355)	-100.0%	33,806	
Provincial Government:		—	—	—	—	—	—	—		—	
District Municipality:		—	—	—	—	—	—	—		—	
Other grant providers:		—	—	—	—	—	—	—		—	
Total Capital Transfers and Grants	5	86,447	82,288	116,094	15,914	67,082	87,070	(19,988)	-23.0%	116,094	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	382,137	420,639	467,235	140,452	440,060	350,427	97,164	27.7%	467,235	

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	1,072	137,525	262,981	(125,457)	-47.7%	350,642	
Local Government Equitable Share		214,543	320,095	320,095	—	118,659	240,071	(121,412)	-50.6%	320,095	
Expanded Public Works Programme Integrated Grant		3,670	3,687	3,687	—	3,687	2,765	922	33.3%	3,687	
Local Government Financial Management Grant		2,000	2,100	2,100	134	1,159	1,575	(416)	-26.4%	2,100	
Municipal Infrastructure Grant		—	2,752	2,752	178	2,268	2,064	204	9.9%	2,752	
Neighbourhood Development Partnership Grant		—	9,218	9,218	—	—	6,913	(6,913)	-100.0%	9,218	
—		—	—	—	—	—	—	—	—	—	
Disaster Relief Grant		—	—	12,790	760	11,752	9,593	2,159	22.5%	12,790	
Provincial Government:		144	500	500	17	375	375	0	0.0%	500	
Capacity Building and Other		144	500	500	17	375	375	0	0.0%	500	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Total operating expenditure of Transfers and Grants:		220,257	338,352	351,142	1,089	137,900	263,356	(125,457)	-47.6%	351,142	
Capital expenditure of Transfers and Grants											
National Government:		80,162	82,288	116,094	6,454	34,347	87,070	(52,724)	-60.6%	116,094	
Municipal Infrastructure Grant (MIG)		51,023	52,286	52,286	6,454	28,047	39,215	(11,167)	-28.5%	52,286	
Neighbourhood Development Partnership Grant		686	13,602	13,602	—	—	10,201	(10,201)	-100.0%	13,602	
Integrated National Electrification Programme Grant		28,453	16,400	16,400	—	6,299	12,300	(6,001)	-48.8%	16,400	
Disaster Recovery Grant		—	33,806	33,806	—	—	25,355	(25,355)	-100.0%	33,806	
Provincial Government:		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Total capital expenditure of Transfers and Grants		80,162	82,288	116,094	6,454	34,347	87,070	(52,724)	-60.6%	116,094	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		300,419	420,639	467,235	7,543	172,246	350,427	(178,180)	-50.8%	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 - M09

Description	Ref	Budget Year 2022/23					
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %	
R thousands							
EXPENDITURE							
<u>Operating expenditure of Approved Roll-overs</u>		-	-	-	-	-	
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		-	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>							
National Government:		4,255	-	1,389	2,866	67.4%	
Municipal Infrastructure Grant (MIG)							
Neighbourhood Development Partnership Grant		4,255	-	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	-	1,389	2,866	67.4%	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,255	-	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.

7. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description R thousands	Ref 1	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		21,235	34,817	34,817	678	18,619	26,112	(7,493)	-29%	34,817
Service charges		43,512	54,588	54,588	2,573	39,642	40,941	(1,299)	-3%	54,588
Other revenue		7,350	26,570	56,955	981	9,307	42,716	(33,410)	-78%	56,955
Transfers and Subsidies - Operational		298,059	338,352	351,142	90,732	339,172	263,356	75,816	29%	351,142
Transfers and Subsidies - Capital		80,162	82,288	116,094	49,720	100,888	87,070	13,818	16%	116,094
Interest		15,474	9,760	15,090	1,884	14,232	11,318	2,914	26%	15,090
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(287,032)	(367,832)	(390,738)	(28,765)	(262,592)	(293,053)	(30,461)	10%	(390,738)
Finance charges		-	(100)	(100)	-	-	(75)	(75)	100%	(100)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		178,760	178,444	237,848	117,803	259,268	178,386	(80,882)	-45%	237,848
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(30)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(159,792)	(129,968)	(180,125)	(7,264)	(61,094)	(135,094)	(73,999)	55%	(129,968)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(159,813)	(129,968)	(180,125)	(7,264)	(61,094)	(135,094)	(73,999)	55%	(129,968)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		18,947	48,476	57,724	110,540	198,173	43,293			107,880
Cash/cash equivalents at beginning:		258,162	336,827	277,109	375,672	277,109	277,109			336,827
Cash/cash equivalents at month/year end:		277,109	385,302	334,832		475,282	320,402			444,707

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

8. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	2,034	26,608
Call investment deposits		274,157	365,583	308,224	473,248	308,224
Consumer debtors		63,657	19,654	31,739	67,165	31,739
Other debtors		40,665	31,799	78,038	64,540	78,038
Current portion of long-term receivables		—	—	—	—	—
Inventory		450	1,878	1,132	1,670	1,132
Total current assets		381,881	438,634	445,741	608,657	445,741
Non current assets						
Long-term receivables		—	—	—	(969)	—
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	758,557	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	797,983	888,936
TOTAL ASSETS		1,188,344	1,236,331	1,334,676	1,406,640	1,334,676
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		506	505	506	448	506
Trade and other payables		54,702	44,406	111,426	116,119	111,426
Provisions		20,308	19,990	20,308	14,741	20,308
Total current liabilities		75,515	64,901	132,240	131,309	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	153,793	154,724
NET ASSETS	2	1,090,344	1,166,184	1,179,953	1,252,847	1,179,953
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,090,344	1,166,184	1,179,953	1,252,847	1,179,953
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,090,344	1,166,184	1,179,953	1,252,847	1,179,953

This is the report for March 2023.

9. Municipal Manager's quality certification

Quality Certificate

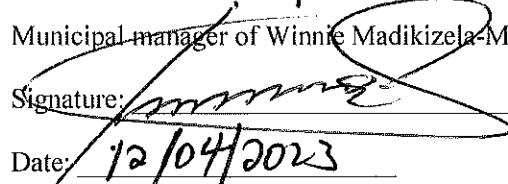
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

- The monthly budget statement

for the month of March 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: 12/04/2023

