



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

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the third report of the 2023/24 financial year which should give an indication of how the municipality has performed on its first three months of operation in the indicated year. This is generally a period where activity worth reporting start taking shape after completion of appointments, submission of the annual financial statements to the Auditor General for auditing, departments ensuring targets are met for the first quarter. This situation is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary 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

There are currently no vacant positions within the Budget and Treasury Office to report on, which made things slightly better this year during the financial year-end processes as well as the preparation and finalisation of the Annual Financial Statements for submission at the end of August 2023 for auditing as required by the law.

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 has been 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 are incorrect. This challenge seems however, to have been addressed from the adjustment budget processes and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management 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 adjustments budget and all other subsequent budgets.

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. This transversal contract was due to expire at the end of March 2023. A new contract has since been finalised in the form of (RT-57 2022) with effect from 1 July 2023 to 30 June 2026.

This means that all procurement for municipal vehicles including yellow fleet are now secured through this arrangement. The procurement process through the transversal contract still requires the following:

- The municipality to identify the need
- Development specification for the type of vehicle or machine required
- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher on the transversal contract 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 will now be proceeding with all procurement requests in the current year through the process above and on the new contract as indicated.

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

As part of improvements that have been introduced on the management of the contract, the following has since been introduced:

- Dedicated contacts for each province
- Dedicated email addresses for each province
- Dedicated email addressed for VIP fleet
- Dedicated email addresses for Yellow Fleet (Earth Moving Equipment)
- Dedicated email addresses for general fleet
- Addition of new vendors on the database used by Wesbank to select suitable service providers

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

Outcome 9 Objective									
Sub-Result	Strategic Issue	Objective No.	Strategies	Baseline Information	Project to be implemented	KPI	Annual Target	Means of Verification	Budget
						PI N-Q			Budget Sonrce
Account to be billed by June 2024	Month ly billing of all consumers for all service by June 2024	90% billing on property rates. 80% on refuse	Maintain an accurate and complete consumer master database for refuse, electricity and property rates	Percent age of billing of active customer accounts.	4. 1. 2	0.2	Billing monthly Report	12 monthly Billing Report	R
									-
									Yes
									N/A
									03 Month ly Billing Report
									100% active consumer
									100% of 100% active consumer
									100% of 100% active consumer
									July, 2024
									077 account is for Proper ty, refuse and electric city by June 2024
									August and 2024
									077Se
									Proper ty, refuse and electric city and electric city billed for Quarter 1, 2024

KPA NO 4: BUDGET AND TREASURY

KPA NO 4: BUDGET AND TREASURY

KPI NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Objectives	Strategic Objectives	Objectives No.	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Q1 measurable performance
Sub-Result	Issue	Strategic Objective No.	Strategic Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Badge	Budget Soure
To achieve at least 95% collection of all debt by June 2024	To implement long outstanding debtors which are more than 365 days	Implementation of credit control measures by June 2024	Long outstanding debtors which are more than 365 days	Outsourcing of collection services	Number of handles over accounts to debt collectors that are beyond 90 days	4.1.6	0.2	Implementing Data analysis, data cleansing and handling of all accounts beyond 90 days	R1,368,900.00
					Quarterly report on 100% business account analysis, handing over for debt collection to debt collectors	04			R184,095.46 paid for July and August debt collection.
					Quarterly report on 100% business account analysis, handing over for debt collection to debt collectors	N/A	Yes	1	100% business report on 100% business account handed over for debt collection to debt collectors
					Quarterly report on 100% business account analysis, handing over for debt collection to debt collectors	N/A			N/A

KPA NO 4: BUDGET AND TREASURY

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result Area	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Q1 measurable performance
Issue	Strategic Objective No.	Strategic Objectives	Strategic Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Budget Sonree	Budget Sonree
Outdated Policies	Annuall Review of sectional policies by June 2024	Reviewing sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of review ed and adopted policies	4.1.9	0.2	3	Review ed and signed Credit control policies by June 2024	R -
Compliance with laws and regulations	To ensure compliance with laws and regulations of the municipal powers and functions by June 2024	Promulgation of revenue laws	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.10	0.2	2	Promulgated of property rates policy and credit control policy by 30 June 2024	R -

KPA N° 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result	Strategic Objective	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Budget Sonore	Q1 measurable performance
Issue No.	Objectives No.	Strategies						Int External	Ext External
2024		Promulgation of the approved tariffs (gazetting)	Gazetting of approved municipal tariffs (gazetting) by June 2024	No of gazetted approved property rates tariffs (gazetting)	4.1.1	0.2	1.5	Promulgated of the approved tariffs (gazetting) by 30 June 2024	R -
Municipalities must comply with Section 18 of the MFM Act and ensure that they fund their MTR EF budget from realistically anticipated revenues to be collect		Maximising the revenue generalization of the municipal revenue base	To compare property rates categories on the Valuation roll to those of the MPR.A and ensure that the municipal tariffs are aligned with the categories prepared	Number of reconciliation reports for property categories prepared	4.1.2	0.2	4.5	Reconciliation report for property categories between the MPR.A valuation on roll and Municipal Tariffs, and proof of submission by June 2024.	R Yes -

KPA NO 4: BUDGET AND TREASURY

KPI NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result Area	Strategic Objective No.	Objective No.	Strategic Information	Project to be implemented	KPI	Annual Target	Means of Verification	Budget	Q1 measurable performance
Issue Area					KPI	PI	Financial Performance	Business Source	Internal External
						2024.			on roll has been prepared for the 1st quarter
Invoice	To pay creditors within 30 days of receipt for payment	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2024	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	0.5	100% Creditors paid within 30 days of receipt of a valid invoice by June 2024	R	Yes
	Not submitted within 50 days of compliance with the MFM	A by June 2024			Invoice register and age analysis report	-		RO/00	Achieved
Expenditure Management									
								N/A	N/A

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Objectives	Strategic Objective No.	Strategies	Baseline Information	Project to be implemented	KPI	Annual Target	Means of Verification	Budget Source	Financial Performance
Issue Area	Issue Area	Objectives	Information	Output KPI	KPI	Planned	Actual	Net Achieved	Achieved
Data submissions that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2024	Develop sound, strict and effective procedures for reporting by June 2028	Non implementation of monthly procedures for 8 modules(cashiers,stores, creditors,cashbook,sundries,customers debtors,GL and Asset)	Number of submitted monthly data strings and reports no later than 10 working days after month end of each month	4.2	0.5	Submit monthly data strings and reports no later than 10 working days after month end of each month by June 2024	R	RO.00
Inaccurate and incomplete commitment registration	Commitment registration with material mistatements	Monthly review of commitment register by the 7th working day of each month	Number of monthly commitment registrations	N/A	3	12	signed commitment register	-	Achieved

KPA N9 4: BUDGET AND TREASURY

KPA NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Strategic Objective No.	Strategic Objectives	Baseline Information	Project to be implemented	Output - KPI	KPI Weight	Annual Target	Means of Verification	Budget	Business Source
Payroll accounts with errors taking longer to identify and resolve	Performance of monthly payroll reconciliation by the 7th working day of each month	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly payroll reconciliation by the 7th working day of each month	4.2	0.2	12	Signed monthly payroll reconciliation by June 2024	R	RO.00 Achieved
Outdated Policies	Reviewing section policies that are not reviewed annually	Review and adopt accounts payable policy.	Number of review ed policies	4.2	0.2	1	Reviewed and signed Accounts Payables Policy by June 2024	R	N/A N/A N/A N/A N/A

KPA No 4: BUDGET AND TREASURY

Outcome 9 Objective

Sub-Result	Issue	Strategic Objective	Objective No.	Baseline Information	Project to be implemented	KPI	Annual Target	Means of Verification	Budget	Business Source	Q1 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for budget variance
									Internal	External					
No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management system by June 2024	Monitoring and adherence to procurement plan by June 2024	Approved procurement plan with no clear monitoring plan	Monthly monitoring of the procurement plan	Number of monthly reports on the monitoring of the procurement plan	4.3	0.2	12 monthly reports	Signed report by the SCM Manager and CFO	-	Yes	N/A	R0.00	N/A	N/A
The municipality needs to comply with all strategic training requirements	To have fully capacitated Supply Chain Management system by June 2024	Training of SCM Officials	Training of SCM Officials	Number of trained SCM personnel	4.2	0.2	2	5	2 SCM officials trained on Munsoft and SCMr regulations	Attendance registers concept document signed by MM.	Yes	N/A	N/A	N/A	N/A

Supply Chain Management

KPA N° 4: BUDGET AND TREASURY

KPA N°4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output-KPI	KPI Weight	Annual Target	Means of Verification	Budget Sonar
Inside quota contract management processes	To have an effective contract management system by June 2024	To develop management mechanisms for all BTO contracts	Non-compliance with section 16 of the MM Act	Monthly monitoring reports for all extended contracts.	Number of monitoring reports for all extended contracts	0.2	12 month/ year	12 monthly signed monitoring reports for all extended contracts by June 2024	R -
Outdated and expired supplier information	To have a fair competitive bidding process in all municipal entities holds by June 2024	Supplier database with bidder information showing information that has not been updated for a number of years	Annual update of the supplier database	Number of suppliers update information	0.2	300	Advertisement and Microsoft audit trail	Yes	N/A

KPA NO 4: BUDGET AND TREASURY

KPA N0 4: BUDGET AND TREASURY										
Outcome 9: Objective										
Sub-Result Area	Strategic Issue	Objectives No.	Strategies	Baseline Information	Project to be implemented	KPIs	Curput - KPI	Annual Target	Means of Verification	Budget
No effective scheduling of bid committee sittings	Developing mechanisms to monitor bid committee sittings by June 2024	Strategic Objective No. 1	Strategic Objective No. 2	Schedule of sitting of bid committees	Scheduled use of bid committee sittings with confirmed dates	4.3.6	0.5	Schedule of bid committee sittings with confirmed dates	R0.00	Achieved
Inadequate contract management processes	Review of all existing contracts by June 2024	To have valid contracts and close monitoring processes by June 2024	Strategic Objective No. 3	Contract register reviewed monthly	Contract register reviewed monthly	4.3.7	0.25	Number of contracts registered monthly	R0.00	Achieved

RPA No 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output-KPI	KPI Weight	Annual Target	Means of Verification
Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies that are not reviewed annually	Sectional policies that are not reviewed annually	Review and adoption of existing sectional policies.	Numb of review ed policies	4. 3	0.2	Review and signed SCM policies by June 2024
							5	5	-
									3 review ed
									Signed SCM policies by June 2024
									Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, Resolution Extract

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result	Strategic Objective No.	Business Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Budget	Business Source
Financial Statement	Strategic Objective No.	Strategic Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Budget	Business Source
To achieve clean statements with non-compliance with laws	To have a complete audit by June 2024	To have an accurate GRAP compliant AP compliance fixed Audit Findings	To have an accurate GRAP compliant Asset Register by June 2024	Performance of monthly reconciliations between FAR and GL within 5 working days after month closure.	number of reconciliations as approved and reviewed	4.1	0.2	12 Revived	monthly Fixed Assets reconciliation signed, reviewed and approved
GRAP Complainant Asset Register by June 2024	Review and submission of the GRAP compliant asset register	GRAP compliant asset register at 30 June 2024	GRAP compliant asset register at 30 June 2024	Review and submission of the GRAP compliant asset register	0.5	0.5	N/A	3 review ed and approv ed fixed asset reconciliatio n s by June 2024	Fixed Assets reconciliation were reviewed and approved in this quarter
Asset Management									
Financial Performance	Q1 measurable performance	Budget	Business Source	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for budget variation	Achieved	Reason for budget variation
Intercanal	Intercanal	Intercanal	Intercanal	N/A	N/A	-	N/A	0	N/A
Fixed Assets reconciliation were reviewed and approved in this quarter	3 review ed and approv ed fixed asset reconciliatio n s by June 2024	12 Revived	monthly Fixed Assets reconciliation signed, reviewed and approved	0	0	Achieved	N/A	N/A	N/A
GRAP Complainant Asset Register by June 2024	GRAP compliant asset register at 30 June 2024	GRAP compliant asset register at 30 June 2024	GRAP compliant asset register at 30 June 2024	Signed GRAP compliant asset register	R1,684,800.00	Yes	Submit GRAP Complainant Asset Register to AG by June 2024	R783,085.64	Achieved
Risk Management									
Financial Performance	Q1 measurable performance	Budget	Business Source	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for budget variation	Achieved	Reason for budget variation
Intercanal	Intercanal	Intercanal	Intercanal	N/A	N/A	-	N/A	N/A	N/A
Fixed Assets reconciliation were reviewed and approved in this quarter	3 review ed and approv ed fixed asset reconciliatio n s by June 2024	12 Revived	monthly Fixed Assets reconciliation signed, reviewed and approved	0	0	Achieved	N/A	N/A	N/A
GRAP Complainant Asset Register by June 2024	GRAP compliant asset register at 30 June 2024	GRAP compliant asset register at 30 June 2024	GRAP compliant asset register at 30 June 2024	Signed GRAP compliant asset register	R1,684,800.00	Yes	Submit GRAP Complainant Asset Register to AG by June 2024	R783,085.64	Achieved

KRA No 4: BUDGET AND TREASURY

Outcome 9: Objective

Strategic Objective	Strategic Objective No.	Baseline Information	Strategies	Project to be implemented	KPIs - KPI	Annual Target	Means of Verification	Budget	Q1 measurable performance	Financial Performance	Non Financial Performance	Achieved / Not Achieved	Reason for budget variation	Reason for variation
Strategic Objective 1: Assets Management	All assets record exist and evaluate accurately by June 2024	Approved Assets Verification Report as at 30 June 2022	Quarterly Assets verification process before the end of the following month after the end of the quarter.	Number of signed and approved quarterly Assets Verification Report s	4, 3	0.2	4 Review ed and approved Assets Verification Reports	R	N/A	Quarterly physical verification for all Assets in our FAR was approved and review ed	R0.00	Achieved	N/A	N/A
Strategic Objective 2: Budget and Treasury	Conceil approved assets write off report as at 30 June 2022	Removing of previously disposed assets from municipal operational facilities	Fixed Asset Register that is complete.	4, 4	0.2	100% removal of previously disposed assets identified within the municipal premises by June 2024	R	Yes	N/A	100% removal of previously disposed assets identified within the municipal premises during Quart	R0.00	Achieved	N/A	N/A
Strategic Objective 3: Financial Reporting														

KPA NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Strategic Objectives	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Budget Sonrce
				Preparation and approval of a PPE (movable assets) Methodology	Approved	4.5	0.2	01 PPE/movable assets)	-
				Auditd PPE methodology as at 30 June 2022 with assets which are accounted for to be audit finding s.	PPE (movable assets) Methodology			Revie wed and approved PPE methodology by 30 June 2024	R N/A
Monthly	Inventor y report update on invent ory listing as at 30 June 2022 by June 2024	Performance of monthly inventory reconciliations within 5 working days after month closure.	Numb er of 4.6	0.2	12 Revie wed and approved Invent ory perfor mance of Invent ory reconciliations	-	N/A	3 Invent ory reconciliatio ns were review ed and appro ved in this quart er.	R0.00 N/A N/A N/A N/A

KRA NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output to KPI	KPI	Annual Target	Means of Verification	Budget
		Inventor update once every quarter by June 2024	Approved Inventory Count report as at 30 June 2022	Quarterly performance of inventory count process before the end of the following month after the end of the quarter.	Numb of performance	4. 7	0.2 5	4 Review ed and signed Inventor Count Reports	R -
									R0.90 Achieved

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output to KPI	KPI	Annual Target	Means of Verification	Budget
		Inventor update once every quarter by June 2024	Approved Inventory Count report as at 30 June 2022	Quarterly performance of inventory count process before the end of the following month after the end of the quarter.	Numb of performance	4. 7	0.2 5	4 Review ed and signed Inventor Count Reports	R -
									R0.90 Achieved

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output to KPI	KPI	Annual Target	Means of Verification	Budget
		Inventor update once every quarter by June 2024	Approved Inventory Count report as at 30 June 2022	Quarterly performance of inventory count process before the end of the following month after the end of the quarter.	Numb of performance	4. 7	0.2 5	4 Review ed and signed Inventor Count Reports	R -
									R0.90 Achieved

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result	Strategic Objective	Objective No.	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Financial Performance
Issue Area	Issue	Strategic Objective	Objective No.	Strategies	Budget Information	Q1	Budget Outcome	Non Financial Performance	Achieved / Not Achieved
All council	To ensure that the municipality has an active insurance policy by June 2024	1	Valid insurance contract for municipal assets	Continuous extension of municipal insurance	Insuring of municipal assets	4.8	0.5	Insurance service provided for municipal assets	Yes
					Provision of insurance services			R3.776 052.00	N/A
								The insurance service provided for municipal assets was provided for this quarter.	N/A
								R813 735.0	Achieved

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective									
Sub-Result Area	Strategic Objective No.	Objectives	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Non Financial Performance
									Int External
									Ext External
Municipality that is operating smoothly with enough operational material available when needed by June 2024	To ensure that municipality has stationery available when needed by June 2024	Valid contract for provision of municipal stationery	Municipality have an existing contract for 12 months	To supply stationery	Provision of stationery for municipal operations	4.9	0.25	Provision of stationery for all municipal operations	R1.816 .212.00
Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2024	Annual review	Reviewed and approved Asset and Inventory Management Policies by June 2024	Review of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies	4.10	0.25	2 policies reviewed and approved by Management	R - A
								Signed Assets and Inventor y Management Policies by 30 June 2024	N/A N/A N/A N/A N/A N/A

KPA NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result	Strategic Objective	Objective No.	Baseline Information	Project to be implemented	Output KPI	KPI Weight	Annual Target	Means of Verification	Budget
Issue	Arca	Arca	Strategies	None	Review of Asset Management Plan	4.11	0.2	Review ed and signed Assets Management Plan by 30 June 2024	Intercanal
All council assets need to be well managed effectively.	Compliance with the requirements of MFM section 63 by June 2024	Compliance with the requirements of MFM section 63 by June 2024	Review of an effective Asset Management Plan by June 2024	Review of Asset Management Plan	Number of Revived Asset Management Plan	4.11	0.2	Reviewed and signed Assets Management Plan by 30 June 2024	N/A
Financial statements with non-compliance laws	To compile Annual financial Statement with laws that comply with all requirements by June 2024	Developed sound, strict and effective procedures for 2021/2 compilation of AFS by June 2024	Audit and Annual Financial Statements	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual Financial Statements submitted	4.11	0.5	AFS, Proof of caseware payment, Interim Financial Statements submitted by 30 June 2024	R0.00
Reporting									

KPA NO 4: BUDGET AND TREASURY

KPA NO 4: BUDGET AND TREASURY

Outcome 9 Objective										
Sub-Result	Strategic Objective No.	Objective No.	Bacilli ne Information	Project to be implemented	Output KPI	KPI Target	Means of Verification	Budget	Q1 measurable performance	New Financial Performance
Issue Area	Strategic Objective No.	Strategic Objective No.	Strategic Objective No.	Strategic Objective No.	KPI	Annual Target	Internal External	Internal External	N/A	Achieved / Net Achieved
Performance of monthly reconciliations by the 7th working day of each month	Reconciliation is not always completed within times	Performance of Month ly bank reconciliation s by June 2024	Reconciliation is not always completed within times	Performance of monthly reconciliations by the 7th working day of each month	4.5	0.2	12.5	12.5	R0.00	Achieved
Non compliance with statutory requirements	Adhere to compliance in terms of mandatory genes nt and report ing by June 2024	Preparation and submission of all in-year statutory reports which is section 71.5(2) and 72 of the MFM A and FMG monthly quarterly Report s by June 2024	Report s not submitted on time	Submission of s71 Report not later than 10 working day of each month	4.4	0.2	-	N/A	R0.00	Achieved
				Submission of s71 Report not later than 10 working day of each month	5.4	0.2	Proof of submiss ion of 12 signed s71 Report s and monthly YFMG report submitted	N/A	Submit ted 3 s71 and 3 monthly YFMG reports	N/A
				Submission of s52d reports within 30 days of the end of each quarter	5.5	0.2	Proof of submiss ion of 4 signed s52d Report s by 30 June 2024	N/A	Submit ted 1 Quarterly and 1 FMG Report s	N/A

KPA NO 4: BUDGET AND TREASURY

KPA N0 4: BUDGET AND TREASURY

Outcome 9: Objective											Budgeting										
Sub-Result Area	Strategic Issue	Objectives No.	Strategies	Baseline Information	Project to be implemented	KPIs	KPIs Weighted	Output - KPI	Annual Target	Means of Verification	Budget	Q1 measured performance	New financial Performance	Achieved / Not Achieved	Reason for Variance						
						Key Performance Indicator	Impact	Number of Trained Financial Interns	Actual Budget	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	Actual Performance	
The municipality needs to comply with all statutory budgeting and reporting requirements	Adherence to compliance needs with municipality regulations on minimum competency levels	4.6	Training of new finance officials on Minimum Competency levels	Appointed interns and new accountants	Training of newly appointed FMG interns and finance officials to meet minimum competency requirements	Numb er of trained financ ial manag ement interns and financ ial staff to meet minim um compe tency require ments	0.2	5	€174,00 0.00	Proof of registration of 3 financial management interns to meet minimum competency requirements	N/A	Yes	Enrollment of three interns and attendance register	R0.00	Achieved	N/A	N/A	N/A	N/A		
To timely produce budgets in line with the National Treasury guidelines and repair	Develop and monitor budget processes to ensure timely preparation and adoption of budgets for public approval by March 31, 2024, finalizing them by June 2024	4.7	Adjustments made to the budget process to ensure timely preparation and adoption of budgets for public approval by March 31, 2024, finalizing them by June 2024	Compile three budgets to be approved by council	Number of Approved budgets	-	0.5	2	N/A	Approved Adjustment	Adjustment	Final Budget by June 2024	Draft Budget and Final Budget by June 2024	Final Budget and Council resolutions	N/A	N/A	N/A	N/A	N/A	N/A	

KPA NO 4: BUDGET AND TREASURY

Outcome 9: Objective									
Sub-Result	Strategic Objective No.	Objective No.	Strategies	Baseline Information	Project to be implemented	KPI	Annual Target	Means of Verification	Budget
Issue	Strategic Objective No.	Objective No.	Strategies	Baseline Information	Output-KPI	KPI	Annual Target	Q1 measurable performance	Budget Sonrce
Actual Budget Approval by June 2024	Actions by June 2024	Final budget approved by June 2024	budget approved 31 May 2024						
Publication of approved budgets		non public action of budget approved by council							
Review of existing sectional policies and presentation to the relevant stakeholders	Review of sectional policies that are not reviewed annually	Reviewing sectional policies by June 2024	Review of existing sectional policies and presentation to the relevant stakeholders						
Annual Review of sectional Policies	Annual Review of sectional Policies by June 2024		Review of existing sectional policies and presentation to the relevant stakeholders						

The table above shows that the department had 30 targets for the quarter from which 27 were achieved and 3 were not achieved resulting in a 90% achievement for the first 3 months of the financial year. From the 3 targets not achieved their main reasons range from lack of conclusive portfolio of evidence to targets being crafted in a manner that does not correspond with the targeted performance. A engagement with PMS and the department will be required to find a solution to ensure these are attended to.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23 Audited Outcome	Budget Year 2023/24							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	—	21,250	—	448	16,290	5,312	10,978	207%	21,250
Service charges	—	37,904	—	4,247	12,169	9,476	2,693	28%	37,904
Investment revenue	—	15,890	—	2,923	8,269	3,973	4,296	108%	—
Transfers and subsidies - Operational	—	349,897	—	1,878	145,683	87,474	58,209	67%	15,890
Other own revenue	—	15,153	—	1,510	4,519	3,788	731	19%	—
Total Revenue (excluding capital transfers and contributions)	—	440,094	—	11,006	186,931	110,024	76,908	70%	440,094
Employee costs	—	130,212	—	9,582	28,388	32,553	(4,165)	-13%	130,212
Remuneration of Councillors	—	28,480	—	3,414	6,522	7,120	(598)	-8%	28,480
Depreciation and amortisation	—	54,371	—	3,063	9,521	13,593	(4,071)	-30%	54,371
Interest	—	100	—	—	—	25	(25)	-100%	100
Inventory consumed and bulk purchases	—	55,216	—	5,774	12,239	13,804	(1,565)	-11%	55,216
Transfers and subsidies	—	3,431	—	—	—	858	(858)	-100%	3,431
Other expenditure	—	175,887	—	12,654	31,632	43,972	(12,339)	-28%	175,887
Total Expenditure	—	447,697	—	34,486	88,303	111,924	(23,622)	-21%	447,697
Surplus/(Deficit)	—	(7,603)	—	(23,480)	98,629	(1,901)	100,529	-5289%	(7,603)
Transfers and subsidies - capital (monetary)	—	76,295	—	6,165	14,735	19,074	###	-23%	76,295
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	—	68,692	—	(17,315)	113,363	17,173	96,190	560%	68,692
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	—	68,692	—	(17,315)	113,363	17,173	96,190	560%	68,692
Capital expenditure & funds sources									
Capital expenditure	—	123,282	—	11,275	20,392	30,821	(10,429)	-34%	123,282
Capital transfers recognised	—	66,343	—	5,393	12,958	16,586	(3,628)	-22%	66,343
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	56,939	—	5,882	7,434	14,235	(6,800)	-48%	56,939
Total sources of capital funds	—	123,282	—	11,275	20,392	30,821	(10,429)	-34%	123,282
Financial position									
Total current assets	—	413,370	—	—	570,784	—	—	—	413,370
Total non current assets	—	875,374	—	—	889,149	—	—	—	875,374
Total current liabilities	—	99,779	—	—	78,349	—	—	—	99,779
Total non current liabilities	—	22,484	—	—	11,485	—	—	—	22,484
Community wealth/Equity	—	1,166,481	—	—	1,370,100	—	—	—	1,166,481
Cash flows									
Net cash from (used) operating	—	170,828	—	(21,068)	97,450	42,707	(54,743)	-128%	170,828
Net cash from (used) investing	—	(141,376)	—	(13,433)	(28,831)	(35,344)	(6,513)	18%	(141,376)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	—	306,560	—	428,635	428,635	284,472	(144,163)	-51%	389,467
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	8,957	17,507	2,726	2,526	2,963	2,309	2,018	68,581	107,587
Creditors Age Analysis									
Total Creditors	2,376	186	—	—	—	—	—	—	2,562

The table above shows a summary of the municipality's financial performance for the period ended 30 September 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) - M03 September

Description	Ref	2022/23 R thousands	Budget Year 2023/24							
			Audited Outcome 1	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue - Functional										
<i>Governance and administration</i>		-	391,308	-	5,198	170,943	97,827	73,116	75%	391,308
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	391,308	-	5,198	170,943	97,827	73,116	75%	391,308
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	4,599	-	323	1,048	1,150	(102)	-9%	4,599
Community and social services		-	605	-	23	47	151	(104)	-69%	605
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	3,993	-	300	1,001	998	2	0%	3,993
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	62,281	-	5,201	7,840	15,570	(7,730)	-50%	62,281
Planning and development		-	2,986	-	433	1,234	747	488	65%	2,986
Road transport		-	59,295	-	4,768	6,606	14,824	(8,218)	-55%	59,295
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	58,201	-	6,449	21,835	14,550	7,285	50%	58,201
Energy sources		-	49,298	-	5,294	19,241	12,324	6,917	56%	49,298
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	8,903	-	1,154	2,594	2,226	368	17%	8,903
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	516,389	-	17,171	201,666	129,097	72,569	56%	516,389
Expenditure - Functional										
<i>Governance and administration</i>		-	217,120	-	15,792	42,548	54,280	(11,732)	-22%	217,120
Executive and council		-	68,123	-	6,037	12,895	17,031	(4,136)	-24%	68,123
Finance and administration		-	144,047	-	9,187	28,526	36,012	(7,485)	-21%	144,047
Internal audit		-	4,950	-	568	1,127	1,237	(111)	-9%	4,950
<i>Community and public safety</i>		-	34,348	-	2,045	5,832	8,587	(2,755)	-32%	34,348
Community and social services		-	13,748	-	541	1,526	3,437	(1,911)	-56%	13,748
Sport and recreation		-	2,866	-	147	511	716	(206)	-29%	2,866
Public safety		-	16,544	-	1,286	3,573	4,136	(563)	-14%	16,544
Housing		-	1,190	-	72	222	298	(76)	-25%	1,190
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	95,895	-	7,638	17,991	23,974	(5,983)	-25%	95,895
Planning and development		-	27,599	-	1,386	4,431	6,900	(2,468)	-36%	27,599
Road transport		-	65,786	-	6,095	13,095	16,447	(3,351)	-20%	65,786
Environmental protection		-	2,510	-	157	465	627	(163)	-26%	2,510
<i>Trading services</i>		-	96,035	-	8,787	21,245	24,009	(2,764)	-12%	96,035
Energy sources		-	67,303	-	6,676	15,219	16,826	(1,607)	-10%	67,303
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	28,732	-	2,111	6,026	7,183	(1,158)	-16%	28,732
<i>Other</i>	-	-	4,299	-	225	687	1,075	(388)	-36%	4,299
Total Expenditure - Functional	3	-	447,697	-	34,486	88,303	111,924	(23,622)	-21%	447,697
Surplus/ (Deficit) for the year	-	-	68,692	-	(17,315)	113,363	17,173	96,190	560%	68,692

The table above shows the municipality's financial performance for the period ended 30 September 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) - M03 September

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		-	32,243	-	3,894	11,106	8,061	3,046	38%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	5,661	-	353	1,053	1,415	(352)	-25%	5,661
Sale of Goods and Rendering of Services		-	281	-	11	63	50	13	26%	201
Agency services		-	1,266	-	116	394	317	77	24%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	3,390	-	295	845	847	(3)	0%	3,390
Interest from Current and Non Current Assets		-	15,890	-	2,923	8,269	3,973	4,298	108%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	5,282	-	362	1,124	1,321	(197)	-15%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	471	-	18	72	118	(46)	-39%	471
Non-Exchange Revenue										
Property rates		-	21,250	-	448	16,280	5,312	10,978	207%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	225	-	3	15	56	(42)	-74%	225
Licence and permits		-	2,537	-	184	603	634	(32)	-5%	2,537
Transfers and subsidies - Operational		-	349,897	-	1,878	145,683	87,474	58,209	67%	349,897
Interest		-	1,780	-	520	1,405	445	980	216%	1,780
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	440,094	-	11,006	180,931	110,024	76,908	70%	440,094

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R15.2 million in the 1st month and a decrease to an average of just over R500 a month for the following months to the end 30 June 2024. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.8 million for the month and a year to date actual of R11.1 million. This is above the projection by about 38% (about R3 million) which may add up to R12 million by the end of the year if attempts to better the situation do not yield any results. As previously reported, the municipality has installed an automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:

- Modems damaged by water
- Modems being stolen or damaged

The municipality's electricity section continues to work on a solution to have lockable boxes where these modems are installed.

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R353 thousand which is less than the projection by 25%. An investigation has indicated that the decrease is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R2.9 million worth of interest on investments with a year to date

actual that is above the projection by 108% which hope will be maintained as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.

- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R815 thousand for the period ended 30 September 2023 which has gone above the amount projected for the period by 216%. This requires intense debt collection initiatives. A higher interest generation means the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality generated just about R3 thousand for the month of revenue on these fines and a year to date of R15 thousand which is below the projection by 74%. 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 R362 thousand for the month which has pushed the actual performance to a level below the projection by 15% which is a result of a combination of revised contracts that have been concluded and those that have since expired and are on a month to month term.
- **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 R184 thousand worth of revenue for the period. The municipality has generated below the projected collection by 5% which we hope will be maintained throughout the year or even bettered.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R1.8 million has been transferred to revenue for the period ended 30 September 2023 from the operating grants whose conditions have been met. This

has recorded a year to date performance of R145 million the first three months of the financial year. 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 equitable share that was received during the previous month.

d) **Debt Collection**

The table below shows a 69% overall collection rate for the month ended 30 September 2023. However, we note a 90% collection rate on leasehold fees, 74% on electricity, 55% on property rates and 71% on refuse removal for the period.

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

YEAR ENDING: 30 June 2024

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1ST QUOTER	TOTAL
RATES					
billed	15,604,955	1,123,005	1,123,511	17,851,471	17,851,471
payment received	627,627	796,923	613,744	2,038,294	2,038,294
% of billing received	4%	71%	55%	11%	11%
ELECTRICITY					
billed	3,155,904	3,176,575	3,052,055	9,384,534	9,384,534
payment received	2,272,302	2,208,570	2,248,110	6,728,982	6,728,982
% of billing received	72%	70%	74%	72%	72%
LEASEHOLD FEES					
billed	376,354	376,354	354,289	1,106,997	1,106,997
payment received	317,570	352,272	319,556	989,399	989,399
% of billing received	84%	94%	90%	89%	89%
VAT					
billed	582,493	585,865	563,850	1,732,208	1,732,208
payment received	434,172	409,864	425,024	1,269,059	1,269,059
% of billing received	134%	143%	75%	136%	136%
INTEREST					
billed	284,802	285,266	295,487	865,555	865,555
payment received	127,852	100,457	117,095	345,404	345,404
% of billing received	45%	35%	40%	40%	40%
REFUSE REMOVAL					
billed	351,026	352,839	352,652	1,056,517	1,056,517
payment received	295,868	243,433	251,617	790,919	790,919
% of billing received	84%	69%	71%	75%	75%
TOTAL INCOME					
billed	20,355,535	5,899,905	5,741,843	31,997,282	31,997,282
payment received	4,075,390	4,111,519	3,975,147	12,162,057	12,162,057
% of billing received	20%	70%	69%	38%	38%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		-	130,212	-	9,582	28,388	32,553	(4,165)	-13%	130,212
Remuneration of councillors		-	28,480	-	3,414	6,522	7,120	(598)	-8%	28,480
Bulk purchases - electricity		-	47,731	-	4,040	11,043	11,933	(890)	-7%	47,731
Inventory consumed		-	7,485	-	825	1,196	1,871	(675)	-36%	7,485
Debt impairment		-	10,109	-	-	-	2,527	(2,527)	-100%	10,109
Depreciation and amortisation		-	54,371	-	3,063	9,521	13,593	(4,071)	-30%	54,371
Interest		-	100	-	-	-	25	(25)	-100%	100
Contracted services		-	85,745	-	8,722	18,327	21,436	(3,109)	-15%	85,745
Transfers and subsidies		-	3,431	-	-	-	858	(858)	-100%	3,431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		-	80,034	-	3,931	13,287	20,008	(6,721)	-34%	80,034
Losses on Disposal of Assets		-	-	-	-	18	-	18	#DN/I0	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	447,697	-	34,486	88,303	111,924	(23,622)	-21%	447,697

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 30 September 2023 reflects an amount of R9.5 million for employee costs and R3.4 million for the remuneration of councillors. The remuneration of councillors shows a 8% underspending compared to what is expected at the same period. Employee costs have continued to record a 13% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R4.9 million on electricity purchases for month ended 30 September 2023 with a year to date actual of R11 million which is below the projected expenditure by 7%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10th of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for September 2023 being R3 million as the asset register was still in the process of being reviewed to ensure that the assets are correctly accounted for in the annual financial statements. This has resulted in the depreciation recorded being below the projection for the month by about 30%.
- Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or

procure goods. This shows that the municipality incurred R8.7 million worth of expenditure during the month. This is as a result of slow activity during the first months of each financial year which is always experienced.

- **Other Expenditure (Operational Costs):** 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 at this time of the year. 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) - M03 September

Vote Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	441	-	15	66	110	(44)	-40.1%	441
Vote 3 - Budget and Treasury Office		-	362,652	-	4,735	154,586	90,663	63,923	70.5%	362,652
Vote 4 - Community Services		-	13,502	-	1,477	3,642	3,376	266	7.9%	13,502
Vote 5 - Development Planning		-	28,330	-	463	16,343	7,082	9,260	130.7%	28,330
Vote 6 - Engineering Services		-	111,464	-	10,480	27,029	27,866	(837)	-3.0%	111,464
Total Revenue by Vote	2	-	516,389	-	17,171	201,666	129,097	72,569	55.2%	516,389

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 R10.4 million for the month with Budget and Treasury showing generation of over R4.7 million which may be attributable to interest received on investments and debtors as well as Community Services at over R1.4 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote										
Vote 1 - Executive and Council	1	-	88,654	-	9,147	19,760	22,164	(2,404)	-10.8%	88,654
Vote 2 - Corporate Services		-	64,946	-	3,121	12,239	16,236	(3,997)	-24.6%	64,946
Vote 3 - Budget and Treasury Office		-	45,747	-	2,042	6,206	11,437	(5,231)	-45.7%	45,747
Vote 4 - Community Services		-	83,784	-	6,011	16,910	20,946	(4,036)	-19.3%	83,784
Vote 5 - Development Planning		-	24,898	-	1,100	3,707	6,224	(2,517)	-40.4%	24,898
Vote 6 - Engineering Services		-	139,669	-	13,065	29,481	34,817	(5,436)	-15.6%	139,669
Total Expenditure by Vote	2	-	447,697	-	34,486	88,303	111,924	(23,622)	-21.1%	447,697

The table above shows the expenditure by municipal vote. The total expenditure for the month of September 2023 amounted to above R34.4 million with a year to date of R88.3 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2023/24				
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		—	32,243	—	3,894	11,106	8,061	3,046	38%	32,243
Service charges - Water		—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—
Service charges - Waste management		—	5,661	—	353	1,063	1,415	(352)	-25%	5,661
Sale of Goods and Rendering of Services		—	201	—	11	63	50	13	26%	201
Agency services		—	1,266	—	116	394	317	77	24%	1,266
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		—	3,390	—	295	845	847	(3)	0%	3,390
Interest from Current and Non Current Assets		—	15,890	—	2,923	8,269	3,973	4,296	108%	15,890
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		—	5,282	—	362	1,124	1,321	(197)	-15%	5,282
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		—	471	—	18	72	118	(46)	-39%	471
Non-Exchange Revenue										
Property rates		—	21,250	—	448	16,290	5,312	10,978	207%	21,250
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	225	—	3	15	56	(42)	-74%	225
Licence and permits		—	2,537	—	184	603	634	(32)	-5%	2,537
Transfers and subsidies - Operational		—	349,897	—	1,878	145,683	87,474	58,209	67%	349,897
Interest		—	1,780	—	520	1,405	445	960	216%	1,780
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		—	440,094	—	11,006	186,931	110,024	76,908	70%	440,094
Expenditure By Type										
Employee related costs		—	130,212	—	9,582	28,388	32,553	(4,165)	-13%	130,212
Remuneration of councillors		—	28,480	—	3,414	6,522	7,120	(598)	-8%	28,480
Bulk purchases - electricity		—	47,731	—	4,949	11,043	11,933	(890)	-7%	47,731
Inventory consumed		—	7,485	—	825	1,196	1,871	(875)	-36%	7,485
Debt impairment		—	10,109	—	—	—	2,527	(2,527)	-100%	10,109
Depreciation and amortisation		—	54,371	—	3,063	9,521	13,593	(4,071)	-30%	54,371
Interest		—	100	—	—	—	25	(25)	-100%	100
Contracted services		—	85,745	—	8,722	16,327	21,436	(3,109)	-15%	85,745
Transfers and subsidies		—	3,431	—	—	—	658	(858)	-100%	3,431
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—
Operational costs		—	80,034	—	3,931	13,287	20,008	(6,721)	-34%	80,034
Losses on Disposal of Assets		—	—	—	—	18	—	18	#DIV/0!	—
Other Losses		—	—	—	—	—	—	—	—	—
Total Expenditure		—	447,697	—	34,486	88,303	111,924	(23,622)	-21%	447,697
Surplus/(Deficit)		—	(7,603)	—	(23,480)	98,629	(1,901)	100,529	(0)	(7,603)
Transfers and subsidies - capital (monetary allocations)		—	76,295	—	6,165	14,735	19,074	(4,339)	(0)	76,295
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		—	68,692	—	(17,315)	113,363	17,173	—	—	68,692
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		—	68,692	—	(17,315)	113,363	17,173	—	—	68,692
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		—	68,692	—	(17,315)	113,363	17,173	—	—	68,692
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany /Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		—	68,692	—	(17,315)	113,363	17,173	—	—	68,692

The municipality has so far recorded a surplus of over R113 million for the period ended 30 September 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 - M03 September

Description	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>									
<u>Infrastructure</u>									
Roads Infrastructure		—	82,532	—	3,726	9,716	20,633	10,917	52.9%
Roads		—	51,478	—	2,495	2,554	12,870	10,315	80.2%
Road Structures		—	42,181	—	1,536	1,595	10,545	8,950	84.9%
Electrical Infrastructure		—	9,297	—	959	959	2,324	1,365	58.7%
MV Networks		—	14,783	—	1,231	7,162	3,696	(3,466)	-93.8%
Solid Waste Infrastructure		—	14,783	—	1,231	7,162	3,696	(3,466)	-93.8%
Landfill Sites		—	16,271	—	—	—	4,068	4,068	100.0%
Community Assets		—	16,271	—	—	—	4,068	4,068	100.0%
Community Facilities		—	3,754	—	971	1,849	939	(910)	-97.0%
Halls		—	3,117	—	971	1,849	779	(1,069)	-137.2%
Crèches		—	770	—	—	—	193	193	100.0%
Markets		—	607	—	494	1,372	152	(1,220)	-803.4%
Sport and Recreation Facilities		—	1,739	—	477	477	435	(42)	-9.7%
Outdoor Facilities		—	637	—	—	—	159	159	100.0%
Heritage assets		—	637	—	—	—	159	159	100.0%
Works of Art		—	1,304	—	—	—	326	326	100.0%
Computer Equipment		—	2,000	—	213	213	500	287	57.4%
Furniture and Office Equipment		—	2,000	—	213	213	500	287	57.4%
Machinery and Equipment		—	3,870	—	—	—	987	987	100.0%
Transport Assets		—	3,870	—	—	—	987	987	100.0%
Transport Assets		—	137	—	—	—	34	34	100.0%
Total Capital Expenditure on new assets	1	—	100,275	—	4,909	11,778	25,069	13,291	53.0%
									100,275

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
<u>Infrastructure</u>									
Roads Infrastructure		—	4,122	—	1,201	3,118	1,031	(2,087)	-202.5%
Roads		—	4,122	—	1,201	3,118	1,031	(2,087)	-202.5%
Other assets		—	191	—	—	—	48	48	100.0%
Operational Buildings		—	191	—	—	—	48	48	100.0%
Municipal Offices		—	191	—	—	—	48	48	100.0%
Total Capital Expenditure on renewal of existing assets	1	—	4,313	—	1,201	3,118	1,078	(2,039)	-189.1%
									4,313

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
Infrastructure		-	6,830	-	841	841	1,708	867	50.8%	6,830
Roads Infrastructure		-	6,830	-	841	841	1,708	867	50.8%	6,830
Roads		-	6,830	-	841	841	1,708	867	50.8%	6,830
Community Assets		-	11,864	-	4,324	4,655	2,966	(1,689)	-56.9%	11,864
Community Facilities		-	8,744	-	774	1,105	2,186	1,080	49.4%	8,744
Halls		-	8,744	-	774	1,105	2,186	1,080	49.4%	8,744
Sport and Recreation Facilities		-	3,120	-	3,549	3,549	780	(2,769)	-355.1%	3,120
Outdoor Facilities		-	3,120	-	3,549	3,549	780	(2,769)	-355.1%	3,120
Total Capital Expenditure on upgrading of existing assets	1	-	18,695	-	5,164	5,496	4,674	(822)	-17.6%	18,695

The above tables indicate that the municipality spent R11.2 million for the month from its capital budget for the period ended 30 September 2023. Even though this is an improvement compared to the same time in the prior years, it is still concerning that MIG and INEP are not the major contributors to the level of expenditure. Indications are that there are still project registration processes that have not been finalised for these projects to take shape even though an improvement may be noted on the electricity projects progress and procurement.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description R thousands	Ref 1	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Multi-Year expenditure appropriation</u>	2								
Vote 6 - Engineering Services		-	10,125	-	-	331	2,531	(2,200)	-87%
Total Capital Multi-year expenditure	4,7	-	10,125	-	-	331	2,531	(2,200)	-87%
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - Executive and Council		-	1,304	-	-	-	326	(326)	-100%
Vote 2 - Corporate Services		-	9,457	-	213	213	2,364	(2,151)	-91%
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	21,308	-	-	-	5,327	(5,327)	-100%
Vote 5 - Development Planning		-	2,376	-	477	477	594	(117)	-20%
Vote 6 - Engineering Services		-	78,712	-	10,585	19,370	19,678	(308)	-2%
Total Capital single-year expenditure	4	-	113,157	-	11,275	20,060	26,289	(8,229)	-28%
Total Capital Expenditure		-	123,282	-	11,275	20,392	30,821	(10,429)	-34%
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		-	11,109	-	213	213	2,777	(2,564)	-92%
Executive and council		-	1,304	-	-	-	326	(326)	-100%
Finance and administration		-	9,804	-	213	213	2,451	(2,238)	-91%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	907	-	-	-	227	(227)	-100%
Community and social services		-	770	-	-	-	193	(193)	-100%
Sport and recreation		-	137	-	-	-	34	(34)	-100%
<i>Economic and environmental services</i>		-	75,731	-	9,831	13,017	18,933	(5,916)	-31%
Planning and development		-	13,300	-	5,294	6,504	3,325	3,179	96%
Road transport		-	62,430	-	4,536	6,513	15,608	(9,095)	-58%
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		-	35,536	-	1,231	7,162	8,884	(1,722)	-19%
Energy sources		-	15,483	-	1,231	7,162	3,871	3,291	85%
Waste management		-	20,054	-	-	-	5,013	(5,013)	-100%
Total Capital Expenditure - Functional Classification	3	-	123,282	-	11,275	20,392	30,821	(10,429)	-34%
Funded by:									
National Government		-	66,343	-	5,393	12,958	16,586	(3,628)	-22%
Provincial Government		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	66,343	-	5,393	12,958	16,586	(3,628)	-22%
Internally generated funds		-	56,939	-	5,882	7,434	14,235	(6,800)	-48%
Total Capital Funding		-	123,282	-	11,275	20,392	30,821	(10,429)	-34%

The above table indicate that the municipality spent R11.2 million from its capital budget for the period ended 30 September 2023 as indicated in the earlier paragraph.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		—	22,656	—	3,636	4,539	5,664	1,125	19.9%	22,656
Roads Infrastructure		—	18,715	—	2,964	3,298	4,679	1,381	29.5%	18,715
Roads		—	666	—	—	—	167	167	100.0%	666
Road Structures		—	17,583	—	2,785	3,007	4,396	1,389	31.6%	17,583
Road Furniture		—	466	—	179	292	116	(175)	-150.3%	466
Electrical Infrastructure		—	3,941	—	672	1,241	985	(256)	-25.9%	3,941
MV Networks		—	3,941	—	672	1,241	985	(256)	-25.9%	3,941
Community Assets		—	864	—	—	164	216	52	24.0%	864
Community Facilities		—	864	—	—	164	216	52	24.0%	864
Halls		—	262	—	—	164	65	(99)	-150.8%	262
Libraries		—	350	—	—	—	88	88	100.0%	350
Cemeteries/Crematoria		—	105	—	—	—	26	26	100.0%	105
Parks		—	148	—	—	—	37	37	100.0%	148
Other assets		—	3,279	—	28	78	620	742	90.5%	3,279
Operational Buildings		—	3,279	—	28	78	820	742	90.5%	3,279
Municipal Offices		—	3,123	—	28	78	781	703	90.0%	3,123
Yards		—	156	—	—	—	39	39	100.0%	156
Computer Equipment		—	30	—	—	—	8	8	100.0%	30
Computer Equipment		—	30	—	—	—	8	8	100.0%	30
Furniture and Office Equipment		—	199	—	—	16	50	33	66.9%	199
Furniture and Office Equipment		—	199	—	—	16	50	33	66.9%	199
Machinery and Equipment		—	693	—	—	—	173	173	100.0%	693
Machinery and Equipment		—	693	—	—	—	173	173	100.0%	693
Transport Assets		—	4,546	—	118	1,099	1,136	38	3.3%	4,546
Transport Assets		—	4,546	—	118	1,099	1,136	38	3.3%	4,546
Total Repairs and Maintenance Expenditure	1	—	32,266	—	3,782	5,896	8,067	2,170	26.9%	32,266

The table shows that the municipality spent R3.7 million on the maintenance of its assets and infrastructure during the month of September 2023 with a year to date actual below the projected spending by over 26.9% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure	-	34,353	-	2,407	7,381	8,588	1,207	14.1%	34,353	
Roads Infrastructure	-	32,894	-	2,296	7,041	8,224	1,182	14.4%	32,894	
Roads	-	14,241	-	935	2,868	3,560	692	19.4%	14,241	
Road Structures	-	18,165	-	1,325	4,064	4,541	477	10.5%	18,165	
Road Furniture	-	488	-	35	109	122	13	10.8%	488	
Storm water Infrastructure	-	588	-	45	137	147	10	6.9%	588	
Drainage Collection	-	221	-	17	52	55	4	6.9%	221	
Storm water Conveyance	-	366	-	28	85	92	6	6.9%	366	
Electrical Infrastructure	-	691	-	52	161	173	12	6.9%	691	
MV Substations	-	55	-	4	13	14	1	6.9%	55	
MV Networks	-	467	-	35	109	117	8	6.9%	467	
LV Networks	-	168	-	13	39	42	3	6.9%	168	
Solid Waste Infrastructure	-	181	-	14	42	45	3	6.9%	181	
Landfill Sites	-	181	-	14	42	45	3	6.9%	181	
Community Assets	-	9,089	-	201	616	2,272	1,656	72.9%	9,089	
Community Facilities	-	6,344	-	138	422	1,586	1,164	73.4%	6,344	
Halls	-	4,764	-	97	298	1,191	893	75.0%	4,764	
Crèches	-	320	-	24	74	80	6	6.9%	320	
Cemeteries/Crematoria	-	14	-	1	3	4	0	6.9%	14	
Parks	-	1,068	-	8	25	267	242	90.5%	1,068	
Public Ablution Facilities	-	114	-	2	7	28	22	76.3%	114	
Stalls	-	64	-	5	15	16	2	9.6%	64	
Sport and Recreation Facilities	-	2,745	-	63	194	686	492	71.7%	2,745	
Outdoor Facilities	-	2,745	-	63	194	686	492	71.7%	2,745	
Other assets	-	730	-	55	170	182	13	6.9%	730	
Operational Buildings	-	716	-	54	167	179	12	6.9%	716	
Municipal Offices	-	386	-	29	90	96	7	6.9%	386	
Pay/Enquiry Points	-	4	-	0	1	1	0	6.9%	4	
Yards	-	83	-	6	19	21	1	6.9%	83	
Stores	-	125	-	9	29	31	2	6.9%	125	
Training Centres	-	119	-	9	28	30	2	6.9%	119	
Housing	-	14	-	1	3	3	0	6.9%	14	
Social Housing	-	14	-	1	3	3	0	6.9%	14	
Intangible Assets	-	-	-	10	30	-	(30)	#DIV/0!	-	
Licences and Rights	-	-	-	10	30	-	(30)	#DIV/0!	-	
Computer Software and Applications	-	-	-	10	30	-	(30)	#DIV/0!	-	
Computer Equipment	-	2,809	-	146	480	702	222	31.6%	2,809	
Computer Equipment	-	2,809	-	146	480	702	222	31.6%	2,809	
Furniture and Office Equipment	-	1,342	-	51	216	335	119	35.6%	1,342	
Furniture and Office Equipment	-	1,342	-	51	216	335	119	35.6%	1,342	
Machinery and Equipment	-	4,550	-	78	278	1,138	859	75.5%	4,550	
Machinery and Equipment	-	4,550	-	78	278	1,138	859	75.5%	4,550	
Transport Assets	-	1,499	-	114	351	375	24	6.3%	1,499	
Transport Assets	-	1,499	-	114	351	375	24	6.3%	1,499	
Total Depreciation	1	-	54,371	-	3,063	9,523	13,593	4,070	29.9%	54,371

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders during and Post COVID-19

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

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

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

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

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

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

e. Procurement requests below R2000.00

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

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSID/Item Number
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4880	Core Function:Human Resources	9/8/2023	1,800.00	RECEIVED	Request for advertisement of Procurement of Payroll System	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4880	Core Function:Municipal Manager Town Se	9/22 /2023	1,900.00	OPEN	REQUEST TO ADVERTISE IDP REPRESENTATIVE FORUM ON TWO LOCAL NEWS PAPER	MAAA0570434
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Functions:Municipal Manager Town Se	9/26 /2023	1,998.70	OPEN	REQUEST ADVERTISEMENT FOR TERMS OF REFERENCE FOR CUSTOMER CARE SURVEY.	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	9/26 /2023	1,998.70	OPEN	REQUEST TO ADVERTISE FOR STREETLIGHT MAINTENANCE PROJECT; REQUEST FOR ADVERTISEMENT FOR MAINTENANCE OF ELECTRICITY INFRASTRUCTURE AND REQUEST TO ADVERTISE FOR CALL OUT CONTRACT FOR CRANE TRUCK SERVICE	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	9/22 /2023	1,998.70	OPEN	REQUEST TO ADVERTISE CONSTRUCION OF WAGOMAZI ACCESS ROAD	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Corporate Wide Strategic P	9/22 /2023	1,998.70	OPEN	REQUEST TO ADVERTISE IDP REPRESENTATIVE FORUM ON TWO LOCAL NEWSPAPERS	MAAA0943404
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4880	Core Function:Finance	9/29 /2023	2,000.00	OPEN	Request for advertising of Provision of Insurance Services	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4880	Core Function:Economic Development/Plann	9/26 /2023	2,000.00	OPEN	REQUEST FOR PUBLIC NOTICE FOR INVITATION TO AWARENESS CAMPAIGN OF THE IMPLEMENTATION OF SFLUMA AND BUILDING CONTROL	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4880	Core Function:Human Resources	9/18 /2023	2,000.00	RECEIVED	REQUEST FOR ADVERT OF ONE POST : MANAGER PLANNING AND LAND USE UNDER NT PLANNING(PERMANENT) LOCAL.	MAAA0570434

17,694.80

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	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber
SA Board for People Practices	CONSTANTIA OFFICE PARK;WILLOWB CNR 14TH AVENUE & HENDRIK POTG 1709	Core Function: Human Resources	9/28/20 23	2,300.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR ANELE JOZELA	MAAA0408065
AMANGUTE TRADING & PROJECTS	P.O BOX 10 WARD 1 BIZANA 4800	Core Function: Economic Development/Plann	9/29/20 23	9,000.00	RECEIVED	REQUEST FOR PROVISIONS OF CATERING BY MEANS OF LUNCH FOR 30 PEOPLE WHO ATTENDING STAKEHOLDER ENGAGEMENT FOR AGRICULTURAL PLAN AT COUNCIL CHAM AND LUNCH TO BE SERVED AT 12H00	MAAA041895
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	9/13/20 23	9,000.00	RECEIVED	REQUEST FOR CATERING FOR 100 PEOPLE FOR MAJAZI COMMUNITY MEETING AT M COMMUNITY HALL	MAAA1316821
MEI (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Function:Human Resources	9/8/202 3	9,692.11	RECEIVED	REQUEST FOR VERIFICATION AND SCREENING OF CANDIDATES	MAAA000104
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Core Function:Mayor and Council	10/3/20 23	11,000.00	OPEN	REQUEST TWO 15 SEATER TAXIS 1 FROM WARD 3 SITHUKUTHEZI TO OLIVER AND A THAMBO REGIONAL HOSPITAL AND 1 TAXI FROM WARD 24 EBENEZER TO OLIVER AADELAIDE THAMBO REGIONAL HOSPITAL ON THE 3 OCTOBER 2023	MAAA003410
CIGFARO GAUTENG MUNSOFT (PTY) LTD	P.O BOX 4003 KEMPTON PARK 4800	Core Function:Human Resources	9/28/20 23	15,796.00	RECEIVED	PAYMENT CIGFARO FOR MEMBERSHIP FEES FOR ZUKULU AND MARLAKA M.METANDA;ANTON AND S.NOQHANZA	MAAA0125791
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008 2008	Core Function:Finance	10/4/20 23	18,630.00	OPEN	PAYMENT FOR MUNSOFT WORKSHOP;SCM AND PROCUREMENT FOR M.METANDA;ANTON AND S.NOQHANZA	MAAA0175705
AMAZNETSHA TRADING CC THIOYANA TRADING AND PROJECTS THE MANE'S PTY LTD	P.O. BOX 24 BIZANA ward 23 4800 IMIZIZI ADMINISTRATIVE AREA REDDUBT WARD 22 4801 P O BOX 392274 BIZANA WARD 17 4800	Core Function:Governanc	9/26/20 23	22,011.00	OPEN	PAYMENT FOR N. FINGWA TO ATTEND REGIONAL CONFERENCE	MAAA0005432
PHILAKONA	AMANGUTYANA A/A MBONGSWEN LOCATION WARD 14 4800	Core Function:Mayor and Council	9/8/202 3	22,500.00	RECEIVED	REQUEST CATERING FOR MEN'S MEETING TO BE HELD ON THE 08 TO 09 SEPTEMBER DURUNGUNDU TRIBAL AUTHORITY (WARD 23)	MAAA0012093
PENTAGON GROUP 707	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Fleet Management	10/2/20 23	22,914.00	RECEIVED	HIRING OF 500 SEATER TENT WITH 500 CHAIRS	MAAA1370352
SIZA AND TK	AMANGUTYANA A/A NTIMBINI LOCATION WARD 30 4800	Core Function:Corporate Wide Strategic P	9/27/20 23	24,480.00	RECEIVED	PAYMENT FOR CAR WASH SERVICES	MAAA0100893
AMADONI PROJECT MANAGERS	AMANGUTYANA A/A MBONGSWEN LOCATION WARD 14 4800	Core Function:Human Resources	9/26/20 23	25,950.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE	MAAA0597432
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	9/27/20 23	27,500.00	OPEN	REQUEST FOR DISINFECTION OF MUNICIPAL PREMISES	MAAA1253387
AMADONI PROJECT MANAGERS	AMANGUTYANA A/A NTIMBINI LOCATION WARD 30 4800	Core Function:Mayor and Council	9/8/202 3	27,900.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA1316821
						REQUEST 200 SEATER TENT WITH 200 CHAIRS FOR INITIATION AWARENESS CAMPA HLD ON THE 13 SEPTEMBER AT HEWU TRADITIONAL COUNCIL	MAAA1289277

Location Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSRefNumber
SWORD GROUP P.O BOX 210036 BIZANA WARD 02 4800	P.O BOX 228 ALBANY BUILDING WARD 17 4800	Core Function:Roads	9/22/20 23	28,200.00	RECEIVED	REQUEST FOR SERVICE PROVIDER TO MAINTAIN SUPPLY CHAIN OFFICE'S THESE PAINTINGS ;TILLING AND CLOSING HOLE'S .	MAAA0447951
WHY NOT TRADING 01	NOMIACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Police Forces Traffic and Council	9/29/20 23	28,500.00	RECEIVED	REQUEST FOR CATERING FOR 300 PARTICIPANTS FOR COMMUNITY SAFETY AWARENE CAMPAIGN ON THE 29 SEPTEMBER 2023 AT WARD 2.	MAAA1016109
BULUKHANYO TRADING	NOMIACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Mayor and Council	9/8/202 3	29,000.08	RECEIVED	REQUEST FOR SEWING MACHINE(OVERLOCKER)	MAAA1353780
BULUKHANYO TRADING	ESIKHUMBENI AA ward 26 4800	Core Function:Roads	9/29/20 23	29,163.67	RECEIVED	SUPPLY AND DELIVERY OF DOUBLE CYLINDER LOCK	MAAA1353780
NDZANCYOLO TRADING ENTERPRISE	P.O BOX 67 BIZANA 4800 4800	Administrative and Corporate Support:Cor Core	9/26/20 23	29,250.00	OPEN	REQUEST CHAIR COVERS FOR VISITORS	MAAA0085884
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Function:Mayor and Council	9/21/20 23	29,506.00	RECEIVED	REQUEST TO TAXIS FOR WOMEN COUNCILLORS TO ATTEND A TRAING ON CODE OF C TO BE HELD ON THE 18-19 AT GQEBERHA	MAAA0369147
EVETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Core Function:Police Forces Traffic and	10/2/20 23	30,000.00	RECEIVED	PAYMENT FOR CBD ROAD MARKINGS	MAAA0260078

477,686.86

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	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDateNumber
SITA SOC LTD	P.O BOX 26100 MONUMENT PARK PRETORIA	Core Function:Human Resources	9/12/2023	31,600.00	RECEIV ED	PAYMENT TO ATTEND GOV TECH WORKSHOP FOR MR. GWALI	
AMADONTI PROJECT MANAGERS	AMANGUTIYANA A/A NTSIMBINI LOCATION WARD 30 4800	Core Function:Solid Waste Removal	9/27/2023	34,900.00	RECEIV ED	PAYMENT FOR WASTE MANAGEMENT FOR TLB AND TIPPER TRUCK	MAAA1289277
Bonita Diesel Mech and Supplier	MADIBA LOCATION BIZANA 4800	Core Function:Electricity	9/28/2023	49,864.00	OPEN	REQUEST FOR MAINTENANCE OF BACKUP GENERATOR	MAAA0455094
LUDWALA INVESTMENT SERVICES	NYAKA LOCATION WARD 18 BIZANA 4800	Non-core Function:Libraries and Archives	9/28/2023	73,520.00	RECEIV ED	CATERING FOR LIBRARY AWARENESS CAMPAIGN HELD AT CEDARVILLE AND EBENEZEF	MAAA1047308
KERVEL GROUP	P O BOX 204 BIZANA WARD 20 4800	Non-core Function:Population Development	9/8/2023	82,530.00	RECEIV ED	PAYOUT FOR INDIGENT AWARENESS CAMPAIGN PA SYSTEM WITH 2 MC'S	MAAA0581576
KUWYOLZ INVESTMENTS	204 2nd FLOOR SANJAM BUILDING NEW ROAD GAUNTENG 1685	Core Function:Finance	9/18/2023	96,589.68	RECEIV ED	PAYOUT FOR DEBT COLLECTION AUGUST 2023	MAAA0452957
EZAMAVOYO TRADING (PTY) LTD	P O BOX 229 BIZANA WARD 17 4800	Core Function:Police Forces Traffic and	9/14/2023	149,300.00	RECEIV ED	PAYOUT FOR ROAD MARKING PAINT AND ROAD SIGNS (201 WHITE ROAD MARKING	MAAA0128711
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Finance:Default	10/2/2023	181,999.99	RECEIV ED	request payment for refuse bags	MAAA0100893
MVI CONSTRUCTION & MAINTAINCE	P.O BOX 649 FLAGSTAFF	Core Function:Roads	9/28/2023	186,310.17	RECEIV ED	PAYOUT 5 RETENTION FOR DUMASI ACCESS ROAD	

887,013.84

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 September 2023

				Sep-23		
1	LUDWALA INVESTMENT SERVICES	R 73,520.00	R 73,520.00	WMM LM 08/08/23 LAC A&S23	LIBRARY AWARENESS CAMPAIGN AUGUST AND SEPTEMBER	COMMUNITY SERVICES
1	EVETHO TRADING	R 180,000.00	R -	WMM LM 21/07/23 D&P:N	DESIGN AND PRINTING:500 COPIES OF NEWSLETTER FOR 12 MONTHS	MUNICIPAL MANAGERS OFFICE
1	SEBEKHO HOLDINGS	R 77,920.00	R -	WMM LM 18/08/21/01 EAC	ENVIRONMENTAL AWARENESS CAMPAIGN	COMMUNITY SERVICES
Total		R 331,440.00	R 73,520.00	R 257,920.00		

b) Tenders awarded during the month of September 2023

Competitive Bidding

No tenders were awarded during the month of September 2023

c) Status of current tenders

Name of the Project	Bid Number	Chapperson	Closing Date	Validity Period	SCM Criteria	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days	
Multi Discipline Panel of Consultants.	WMM-LM-31/05/22/06 MDP	Mr. V. Nontanda	Monday, July 31, 2023	90	Sunday, October 29, 2023	Ms. A. Ntongana	To be evaluated	Engineering Services	Mr. B. Hlangabazo and Ms. N. Mshweshwe	September 26, 2023	57.00	Valid	33.00
Multi Utility Online Pre-paid Electricity Vending Management System	WMM-LM-00088 PVMS	Ms. Z. Ndulu	Saturday, May 13, 2023	90	Friday, August 11, 2023	Mr. M. Mtetandaba	To be adjudicated	Engineering Services	Mr. S. Matlock and Ms. Ndulu	September 26, 2023	136.00	Expired	-46.00
Revaluation of Township Establishment.	WMM-LM-24/08/22/RTE	Siphale Motlock	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Asthethi Ntongana	To be evaluated	Development Planning	Stile Khusi, Nyameka Nqejane	September 26, 2023	12.00	Valid	78.00
Service provider for Extension of waste management services	WMM-LM-04/08/22/01/EWM	Ncumisa Xoko	Monday, September 4, 2023	90	Sunday, December 3, 2023	Nziwenhu Mtetandaba	To be appointed	Community Services	Nonzaliseko Xakata, Madodomzi Magizizela	September 26, 2023	22.00	Valid	68.00
Service Provider to Conduct Heritage Research	WMM-LM-11/08/22/02 MHR	Ms. N. Jokweni	Wednesday, June 7, 2023	90	Tuesday, September 5, 2023	Ms. A. Ntongana	To be adjudicated	Municipal Manager	Mr. V. Mgina and Ms. L. Mhlelembana	September 26, 2023	111.00	Expired	-21.00
Contract for Service and Maintenance of a Back-up Generator	WMM-LM-13/04/23/01 BUG	Siphale Motlock	September 25, 2023	90	Sunday, December 24, 2023	Asthethi Ntongana	To be evaluated	Engineering Services	Vuyani Mgina, Madodomzi Magizizela	September 26, 2023	1.00	Valid	89.00
General Validation Roll	WMM-LM-00013 GVR	Siphale Motlock	September 4, 2023	90	Sunday, December 5, 2023	Asthethi Ntongana	To be evaluated	Development Planning	Stile Khusi, Nyameka Nqejane	September 26, 2023	22.00	Valid	68.00
Design, Manufacturing and Erection of the life size Bronze	WMM-LM-00097 SWMMB	Ms. N. Jokweni	Wednesday, June 7, 2023	90	Tuesday, September 5, 2023	Ms. A. Ntongana	To be adjudicated	Municipal Manager	Mr. V. Mgina and Ms. L. Mhlelembana	September 26, 2023	111.00	Expired	-21.00
Maintenance of Solar for 36 Months in WMM-LM Wards	WMM-LM-000900 MS.WMM.L	Ms. N. Mhlelembana	Monday, July 24, 2023	90	Sunday, October 22, 2023	Ms. A. Ntongana	To be evaluated	Community Services	Mr. V. Mgina and Ms. L. Mhlelembana	September 26, 2023	64.00	Valid	26.00
Review of ICT Disaster Recovery	WMM-LM-03/11/22/02	Ms. N. Xoko	Thursday, July 13, 2023	90	Wednesday, October 11, 2023	Mr. M. Mtetandaba	To be evaluated	Corporate Service	Ms. N. Ntlanga and Mr. B. Hlangabazo	September 26, 2023	75.00	Valid	15.00
Banking Services for Five Years	WMM-LM-00012 BS	Not Yet Appointed	Wednesday, October 25, 2023	90	Tuesday, January 23, 2024	Not Yet Appointed	On Advert	B.T.O	Not Yet Appointed	September 26, 2023	-29.00	Valid	119.00
Maintenance of 2 VIP Toilets and Honey Sucking at Mbizane	WMM-LM-000102 MMTShs	Ms. N. Jokweni	Tuesday, August 22, 2023	90	Monday, November 20, 2023	Mr. M. Mtetandaba	To be evaluated	Community Services	Ms. N. Xoko and Ms. Ratile	September 26, 2023	35.00	Valid	55.00
Construction of Maputaland Access Road in Ward 18	WMM-LM-000103 M.W18	Mr. V. Nontanda	Monday, August 14, 2023	90	Sunday, November 12, 2023	Ms. A. Ntongana	To be adjudicated	Engineering Services	Mr. B. Hlangabazo and Ms. N. Mshweshwe	September 26, 2023	43.00	Valid	47.00
Bhukueni to Nsikikitshane Access Road	WMM-LM-000104 CS.W08	Mr. V. Nontanda	Friday, August 11, 2023	90	Thursday, November 9, 2023	Ms. A. Ntongana	To be adjudicated	Engineering Services	Mr. B. Hlangabazo and Ms. N. Mshweshwe	September 26, 2023	46.00	Valid	44.00

Name Of The Project	Bid Number	Chapmancon	Closing Date	Validity Period	SPM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days	
Socio-Economic Infrastructure Assessment Study	WMM-LM-004/S-EIAS	Ms. N. Joweni	Friday, August 11, 2023	90	Thursday, November 9, 2023	Mr. M. Mteandaba	To be evaluated	Municipal Manager	Ms. N. Xoko and Ms. Rabie	September 26, 2023	46.00	Valid	44.00
Disposal of 4 Municipal properties	N/A	Mr. V. Nontanda	Friday, May 5, 2023	90	Thursday, August 3, 2023	Mr. M. Mteandaba	To be adjudicated	Development Planning	Mr. S. Modock and Ms. Ndjeu	September 26, 2023	144.00	Expired	-54.00
Maintenance of Electricity Infrastructure Project	WMM-LM-13/09/23/01 MEI	Not Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	September 26, 2023	-3.00	Valid	99.00
Call Out Contract for Crane truck for 12 Months	WMM-LM-13/09/23/02 COC	No Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	September 26, 2023	-9.00	Valid	99.00
Streetlight Maintenance	WMM-LM-13/09/23/03 STM	Not Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	September 26, 2023	-9.00	Valid	99.00
Customer Care Satisfaction Survey	WMM-LM-13/09/23/04 CCS	No Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Municipal Manager	Not Yet Appointed	September 26, 2023	-9.00	Valid	99.00
Construction of Ngomazi Access Road	WMM-LM-00013	Not Yet Appointed	Friday, October 13, 2023	90	Thursday, January 11, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	September 26, 2023	-17.00	Valid	107.00
Bizara Mini Market Phase 2	WMM-LM-24/08/23/01 BMM	Boqinjosi Hlangabazo	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Mziwethu Mteandaba	To be appointed	Development Planning	Vive Nontanda, Nobusi Mshweshwe	September 26, 2023	12.00	Valid	78.00
Land Audit	WMM-LM-24/08/23/02 MLA	Sichele Modock	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Asithethi Ntongana	To be evaluated	Development Planning	Shile Khusi Nyameka Ngjeane	September 26, 2023	12.00	Valid	78.00
procurement of Payroll System for Five Years	WMM-LM-00012 PPS	Not Yet Appointed	Monday, October 23, 2023	90	Sunday, January 21, 2024	Not Yet Appointed	On Advert	Corporate Service	Not Yet Appointed	September 26, 2023	-27.00	Valid	117.00
Indigent Register Verification	WMM-LM-13/09/23/05 IRV	Not Yet Appointed	Monday, October 16, 2023	90	Sunday, January 14, 2024	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	September 26, 2023	-20.00	Valid	110.00
Supply and Delivery of Cleaning Resources	WMM-LM-04/08/22/01 SDC	Not Yet Appointed	Friday, October 6, 2023	90	Thursday, January 4, 2024	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	September 26, 2023	-10.00	Valid	100.00
Provision of Insurance services	WMM-LM-27/10/21/01 PIS	Not Yet Appointed	Monday, October 30, 2023	90	Sunday, January 28, 2024	Not Yet Appointed	On Advert	B.T.O	Not Yet Appointed	Saturday, September 30, 2023	-30.00	Valid	120.00

d) Deviations

Winnie Madikizela - Mandela Local Municipality							
Deviations Register							
Transaction Details				Procurement Process			
Reported To Council	Payment Date	Payment Number	Supplier Name	Description of Incident	Approved by	Date Approved	Procurement Process Followed
N /A	N/A	N/A	Bomba Desil Mech and Suppliers (PTY) LTD	R Maintenance of Backup Generator	Municipal Manager	Tuesday, September 26, 2023	Normal Process Advert
							Request for Quotation
							Reason for Deviation
							The municipal backup generator was not functional for over 4 months and attempts to secure a suitable qualified bidder were not successful!

The Municipal Backup Generator was out of service for over four months which affected the municipal operations and the Institution's performance whenever there are power failures or scheduled load shedding. An assessment was conducted by one of the accredited service providers contracted by National Treasury through transversal contracting and also an opportunity was granted to the service provider who previously offered to service the Generator for free of charge when a similar issue occurred.

e) Irregular Earnings and Wasteful Expenditure

There was no irregular expenditure identified for the month ended 30 September 2023.

11 Database utilisation

The following table indicates the service providers that have been utilised for the month of September 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.

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRNumber
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	1,800.00	RECEIVED	Request for advertisement of Procurement of Payroll System	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,900.00	OPEN	REQUEST TO ADVERTISE IDP REPRESENTATIVE FORUM ON TWO LOCAL NEWS PAPER	Ward 17	MAAA0570434
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Municipal Manager Town Se	1,998.70	OPEN	REQUEST ADVERTISEMENT FOR TERMS OF REFERENCE FOR CUSTOMER CARE SURVEY.	Kokstad	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	1,998.70	OPEN	REQUEST TO ADVERTISE FOR STREETLIGHT MAINTENANCE PROJECT; REQUEST FOR ADVERTISEMENT FOR MAINTENANCE OF ELECTRICITY INFRASTRUCTURE AND REQUEST TO ADVERTISE FOR CALL OUT CONTRACT FOR CRANE TRUCK SERVICE	Kokstad	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	1,998.70	OPEN	REQUEST TO ADVERTISE CONSTRUCTION OF MGGMAZI ACCESS ROAD	Kokstad	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Corporate Wide Strategic P	1,998.70	OPEN	REQUEST TO ADVERTISE IDP REPRESENTATIVE FORUM ON TWO LOCAL NEWSPAPERS	Kokstad	MAAA0943404
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Finance	2,000.00	OPEN	Request for advertising of Provision of Insurance Services	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plann	2,000.00	OPEN	REQUEST FOR PUBLIC NOTICE FOR INVITATION TO AWARENESS CAMPAIGN OF THE IMPLEMENTATION OF SPLUMA AND BUILDING CONTROL	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	2,000.00	RECEIVED	REQUEST FOR ADVERT OF ONE POST : MANAGER PLANNING AND LAND USE UNDER NT PLANNING(PERMANENT) LOCAL .	Ward 17	MAAA0570434
SA Board for People Practices	CONSTANTIA OFFICE PARK,WILLOWS CNR 14TH AVENUE & HENDRIK POTG 1709	Core Function:Human Resources	2,300.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR ANELE JOZELA	Pretoria	MAAA0408065
AMANGUTE PROJECTS	P.O BOX 10 WARD 1 BIZANA 4800	Core Function:Economic Development/Plann	9,000.00	RECEIVED	REQUEST FOR PROVISIONS OF CATERING BY MEANS OF LUNCH FOR 90 PEOPLE WHO ATTENDING STAKEHOLDER ENGAGEMENT FOR AGRICULTURAL PLAN AT COUNCIL CHAM AND LUNCH TO BE SERVED AT 12H00	Ward 1	MAAA0415895
SIZA AND TK	ERF NO 987 EXT 4 4800 P.O Box 525 Irene; Centurion 0062	Core Function:Solid Waste Removal	9,000.00	RECEIVED	REQUEST FOR CATERING FOR 100 PEOPLE FOR MAJAZI COMMUNITY MEETING AT M COMMUNITY HALL	Ward 4	MAAA1316821
MIE (Pty) Ltd	P.O BOX 291 BIZANA WARD 31 4800	Core Function:Human Resources	9,692.11	RECEIVED	REQUEST FOR VERIFICATION AND SCREENING OF CANDIDATES	Pretoria	MAAA0001104
ZUKO AND PINKY TRADING ENTER	P.O BOX 4003 KEMPTON PARK GAUTENG	Core Function:Mayor and Council	11,000.00	OPEN	REQUEST TWO 15 SEATER TAXIS 1 FROM WARD 3 SITHUKUTHEZI TO OLIVER AND A THAMBO REGIONAL HOSPITAL AND 1 TAXI FROM WARD 24 EBENEZER TO OLIVER A ADELAIDE THAMBO REGIONAL HOSPITAL ON THE 3 OCTOBER 2023	Ward 31	MAAA003410
CIGFAIRO	P O BOX 2488 HONEYDEW	Core Function:Human Resources	15,796.00	RECEIVED	PAYMENT CIGFAIRO FOR MEMBERSHIP FEES FOR ZUKULU AND MAHLAKA M.M.TETANDA;A.NTON AND S.NOCHAMZA	Johannesburg	MAAA0129791
MUNSOFT (PTY) LTD	P.O BOX 2290 BEDFORDVIEW 2008	Core Function:Governance Function	18,630.00	OPEN	PAYMENT FOR MUNSOFT WORKSHOP;SCM AND PROCUREMENT FOR M.TETANDA;A.NTON AND S.NOCHAMZA	Pretoria	MAAA0175705
THE INSTITUTE OF INTERNAL AMAZWEISHA TRADING CC	P.O. BOX 24 BIZANA ward 23 4800 (MIZI)	Core Function:Mayor and Council	22,011.00	OPEN	PAYMENT FOR N. FINGWA TO ATTEND REGIONAL CONFERENCE	East London	MAAA0005432
THOTAA NA TRADING AND PROJECTS	ADMINISTRATIVE AREA REDDUBT WARD 22 4801	Core Function:Mayor and Council	22,500.00	RECEIVED	REQUEST CATERING FOR MEN'S MEETING TO BE HELD ON THE 08 TO 09 SEPTEMBER UMGUNGUNDLOW TRIBAL AUTHORITY (WARD 23)	Ward 23	MAAA0017093
THE MANE'S PTY LTD	P O BOX 29274 BIZANA WARD 17 4800	Core Function:Fleet Management	24,480.00	RECEIVED	HIRING OF 500 SEATER TENT WITH 500 CHAIRS	Ward 22	MAAA1370352
					PAYMENT FOR CAR WASH SERVICES	Ward 17	MAAA0100893

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	SubRefNumber
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Corporate Wide Strategic P	25,400.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE	Ward 01	MAAA0597432
PENTAGON GROUP 707	AMANGUTTANA A/A MBONGWENI LOCATION WARD 14 4800	Core Function:Human Resources	25,950.00	RECEIVED	REQUEST FOR DISINFECTION OF MUNICIPAL PREMISES	Ward14	MAAA1253387
SEA AND TK AMADONI PROJECT MANAGERS	ERF NO 987 EXT 4 4800 AMANGUTTANA A/A NTSIMBINI LOCATION WARD 30 4800	Core Function:Solid Waste Removal	27,500.00	OPEN	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Ward 1	MAAA1316821
SWORD GROUP	P.O BOX 228 ALBANY BUILDING WARD 17 4800	Core Function:Mayor and Council	27,900.00	RECEIVED	REQUEST 200 SEATER TENT WITH 200 CHAIRS FOR INITIATION AWARENESS CAMPAGNED ON THE 13 SEPTEMBER AT HEWU TRADITIONAL COUNCIL	Ward 30	MAAA1289277
WHY NOT TRADING 01	P.O BOX 210036 BIZANA WARD 02 4800 LOCATION	Core Function:Police Forces Traffic and	28,200.00	RECEIVED	REQUEST FOR SERVICE PROVIDER TO MAINTAIN SUPPLY CHAIN OFFICE'S THESE 1 PAINTING , TILING AND CLOSING HOLES.	Ward17	MAAA0447951
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Mayor and Council	28,500.00	RECEIVED	REQUEST FOR CATERING FOR 300 PARTICIPANTS FOR COMMUNITY SAFETY AWARENE CAMPAIGN ON THE 29 SEPTEMBER 2023 AT WARD 2	Ward 2	MAAA1016109
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Roads	29,000.00	RECEIVED	REQUEST FOR SEWING MACHINE(OVERLOCKER)	Ward 26	MAAA1353780
NDIZANOYOLO TRADING ENTERPRISE	P.O BOX 67 BIZANA 4800 4800	Administrative and Corporate Support:Cor	29,163.67	RECEIVED	SUPPLY AND DELIVERY OF DOUBLE CYLINDER LOCK	Ward 26	MAAA1353780
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Core Function:Mayor and Council	29,250.00	OPEN	REQUEST CHAIR COVERS FOR VISITORS	Ward 14	MAAA0085884
EVEETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Core Function:Police Forces Traffic and	29,500.00	RECEIVED	REQUEST TO TAXIS FOR WOMEN COUNCILLORS TO ATTEND A TRAINING ON CODE OF C TO BE HELD ON THE 18-19 AT GQEGERHA	Ward 17	MAAA0369147
			30,000.00	RECEIVED	PAYMENT FOR CBD ROAD MARKINGS	Ward 04	MAAA0260078

495,381.66

12. 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
Not Paid	N/A	Government Printing Works	R 15,132.00	Printing Works for Provincial and Local Impotent Documents	Z.Zukulu	Friday, July 7, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Not Paid	N/A	ILGM	R 1,070.00	Membership Fees for CFO	Z.Zukulu	Thursday, August 17, 2023	Budget and Treasury	NO	One quote requested	Sole Provider
Monday, July 31, 2023	ECPNA2023/12941	South African Local Government Association	R 5,000.00	Membership Fees for CFO, Hon Mayor, MM and Speaker	Z.Zukulu	Friday, August 18, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	218078333	University of KwaZulu Natal	R 25,000.00	Study Fees for Operations and Maintenance Manager	Z.Zukulu	Tuesday, July 25, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	N/A	Government Printing Works	R 1,008.78	Printing Works for Provincial and Local Impotent Documents	Z.Zukulu	Friday, August 25, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Friday, September 15, 2023	PINV04428	ESRI South Africa	R 24,562.23	GIS-Software	Z.Zukulu	Friday, August 25, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	300059842	Institute for Internal Auditors	R 14,019.08	Membership Fees for Manager Internal Auditor	Z.Zukulu	Thursday, July 20, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Thursday, August 31, 2023	22112411/20232	Studio Higher Education	R 3,330.00	Study Fees for Fleet Officer	Z.Zukulu	Tuesday, August 15, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN.0003645	S.A. Board for Peaplo Practices	R 2,300.00	Local Government Oversight for Mr.Jozela	Z.Zukulu	Wednesday, September 27, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	11729	CIGFARO	R 15,796.00	Membership Fees for CFO and Municipal Manager	Z.Zukulu	Thursday, September 28, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
			R 107,218.09							

13. 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 EXPENDITURE FOR SEPTEMBER 2023/24 FY							
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Sep	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18 /02ENG	R 78,175,109.23	R 5,127,510.31	R 801,358.72	R 4,326,151.59	R
Sage VLP	Payroll System	None Provided	R -	R 861,144.95	R -	R -	R -
Sizanane Consulting	General Valuation Roll 2019/2024	Validation Roll 2019/2024	R 1,576,425.00	R 581,897.44	R -	R -	R 831,144.95
Munssoft (PTY) LTD	Financial and Billing System	DUE DELIGENTS	R -	R -	R -	R -	R -
Inowie Risk Services	Provision of Insurance Services	MBIZ LM02/05/18/INSI	R 876,543.75	R 4,806,877.51	R -	R -	R 4,806,877.51

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	REF ID/ER NO	Contract Amount	Closing Balance	23-Sep	Current year Expenditure	Closing Balance
	BTO	MBIZ LM/06/03/18/LT/ BTO	R -	R -	R -	R -	R - 16,245,864.06
First Rand Limited	Provision of Banking Services	MBIZ LM/06/03/18/LT/ BTO	R -	R -	R -	R -	R - 8,789,825.27
Conlog	Prepaid electricity agent	Fef6/11/15 MBIZ LM/06/03/18/LT/ BTO	R -	R -	R -	R -	R - 5,975,851.29
West Bank Limited	Fuel	MBIZ LM/0022 DCS	R 0.13	R 2,224,282.98	R -	R -	R - 2,224,282.98
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 0022 DCS	R 0.13	R 2,224,282.98	R -	R -	R - 2,224,282.98
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R 203,042.19	R -	R -	R - 203,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R -	R -	R -	R - 13,575,722.50
Ndlela Whophe Trading	Website Revamp	MBIZ LM 0058 WEB	R 805,000.00	R 168,500.00	R -	R -	R - 168,500.00
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(EE) Load Forecasting.)	MBIZ LM 0055 CON	R 345,000.00	R -	R -	R -	R -
Restsam Engineering Pty Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0056 CON	R -	R -	R -	R -	R -
Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 Years	MBIZ LM 0085 AMRS	R 2,129,902.23	R 1,104,703.37	R 105,558.98	R 105,558.98	R 1,210,262.35
Iqhayiya Design Workshop	Panel of Consultants-Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0055 CON	R 956,705.82	R 287,011.75	R 280,772.35	R 280,772.35	R 6,239.40
Iqhayiya Design Hubs and Workshop	Manufacturing Hubs	WMM-LM(Panel of Consultants)	R 3,850,372.50	R 2,017,822.13	R -	R -	R - 2,017,822.13
Bukhabethu Security Services	Provision of Private Security Services	WMM-LM 08/12/20/03 PSC	R 27,820,800.00	R 10,347,700.00	R 96,600.00	R 96,600.00	R 10,251,100.00
BMK Consulting Engineering	Tshuze To Luphiliswe Access Road	MBIZ LM 0055 CON	R 1,232,705.70	R 234.29	R -	R -	R - 234.29
Phahle	Maintenance of WMM LM	R -	R -	R -	R -	R -	R -

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	Closing Balance	23-Sep	Current year Expenditure	Closing Balance
Construction	Recreational Facilities	16/09/20/01	-	448,965.09	-	-	448,965.09
Dr Sugudhav-Supersadhi Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	-R 2,788,179.44	R -	R 74,687.28	-R 2,842,855.72
Z.N.Mishabe	Provision of Legal Services	WMM LM 25/08/21	R -	-R 5,207,718.76	R -	R 571,369.79	-R 5,779,088.55
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R 5,897,168.03	R -	R -	R 5,897,168.03
Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,354.38	R 102,691.34	R -	R -	R 102,691.34
Oraclab Energy and Power	Electrification of Nomaci Village	WMM LM0059E MV	R 5,485,723.24	R 3,206,000.67	R -	R 2,259,518.12	-R 946,432.55
Nikhwe Group	Bizana Mini Market	WMM 001/MG-21	R 2,404,750.80	R 47,657.11	R -	R 267,654.81	-R 219,997.70
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(IRT-46)	R -	R 166,072.38	R -	R 20,661.39	-R 186,733.77
Istwuno Esihle Construction	Construction of Tsheze Ilo Luphilisweni Access Road	WMM/LM 00097	R 7,534,851.06	R 805,694.59	R -	R -	R 805,694.59
YG Solutions	Electrification of Msarhweni Village	WMM.LM 0060E	R 8,162,989.79	R 2,586,167.62	R -	R -	R 2,586,167.62
Itheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	-R 173,923.28	R -	R 581,542.99	-R 75,466.27
Tunimart(PTY) LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	-R 486,002.26	R -	R 628,779.07	-R 1,114,781.33
Bomba Diesel	Supply and Delivery of Stationery for 12 months	WMM LM 18/09/09/1/01	R -	-R 283,206.73	R 492,900.00	R 492,900.00	-R 776,105.73
Thable Project, iv Ayegu Construction	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R 3,998,110.14	R -	R 1,999,034.91	R 1,999,034.91
Maborzeia Trading Enterprise JV Boboshe Trading Enterprise	Electrification of Redoubt Village (Ward 20) 180 Households	WMM LM 00057E MV	R 4,845,112.10	R 2,354,910.64	R -	R -	R 2,354,907.64
XS Dollarz	Construction of DLTC Guard House	WMM LM 08/12/22/01 CGH	R 850,706.00	R 129,105.90	R -	R -	R 129,105.90
Nikhwe Group	Repairs and Maintenance of Municipal Main Building	WMM LM 00099 R&M MB	R 1,557,620.17	R 410,097.58	R -	R -	R 410,097.58

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contracted Amount	Closing Balance	23-Sep	Current year Expenditure	Closing Balance
XS Dollarz	Construction of Ward 13 ECDC	WMM LM ECDC	R 4,061,813.16	R 1,755,529.05	R 434,215.44	R 1,262,029.72	R 493,499.33
Thahle Projects Jv Ayau Trading	Hiring of Construction Plant and Trucks	WMM LM 0054	R 5,834,206.38	R 2,322,607.29	R 639,260.57	R 1,706,855.31	R 615,751.98
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	SRM	R -	R -980,420.00	R -	R 193,000.00	R -173,420.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 0054	R 08/12/22/02 HPC	R 1,122,211.06	R -	R 559,204.47	R 563,006.59
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM	R 08/12/22/02 HPC	R 348,461.81	R -	R -	R 348,461.81
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM	R 08/12/22/02 HPC	R 2,491,579.19	R 2,173,546.00	R 2,885,226.67	R -393,647.48
LG Construction TA IGC Construction	Hiring of Construction Plant and Trucks	WMM LM	R 08/12/22/02 HPC	R 1,055,816.70	R -	R 615,238.51	R 440,578.19
Restsam Engineering PTY Ltd	Electrification of Msairhweni Village	MBIZ LM 0055 CON	R 607,200.00	R 201,590.40	R -	R -	R 201,590.40
Wosa Nave 16	Hiring of Construction Plant and Trucks	WMM LM	R 08/12/22/02 HPC	R 1632,704.82	R 100,388.23	R 966,148.25	R 885,766.02
Mayile Solutions	Provision of Internal Services	WMM LM	R 06/10/22/03 IAS	R -	R 650,578.00	R -	R 650,578.00
ZML Group	Electrification of Ziziyanezi Village	WMM LM	R 00058E	R 7,836,167.58	R 4,573,820.49	R 2,931,998.34	R 1,641,822.15
Ezamavovo Trading Pty Ltd	Supply and Delivery of Protective Clothing for 12 Months	WMM LM	R 02/06/22/01 PST	R 542,376.67	R 179,526.67	R -	R 179,526.67
NanoChip Technologies	Supply and Delivery of Laptops and Desktops	WMM LM	R 16/03/23/01 SLD	R 1,524,520.00	R 213,120.00	R 213,120.00	R -
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM	R 04/03/22/02 RMD	R -	R 234,400.00	R 210,944.50	R 565,307.81
Lilitha Project Managers	Preparation of GRAP Compliant Immovable Fixed Asset Register	WMM LM	R 14/06/22/FAR	R 1,722,106.00	R -	R -	R 1,722,106.00
Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of	WMM LM	R 03/11/22/05 EMT	R -	R -	R -	R -

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FT

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO.	Contract Amount	Closing Balance	23-Sep	Current year Expenditure	Closing Balance
Nikhwe Group	Electricity Material						
VHB and Associates	Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -
Nikhwe Group	Construction of Mbizana Civic Centre	MBIZLM27/02/18 02ENG	R 3,811,832.48	R 3,430,649.24	R -	R -	R 3,430,649.24
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -
Masilo 85 Projects	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,302,481.25	R 425,754.01	R 898,150.00	R 898,150.00	R 472,395.99
Zinname Consulting Engineers	Refurbishment of Low Voltage Lines in Extension 4	WMM LM 00081 RVL	R 3,491,945.22	R 3,491,945.22	R 695,095.65	R 695,095.65	R 2,796,849.57
Zinname Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -
S.Zoko Consulting	Rehabilitation of Matshezini Access Road	MBIZ LM 0055 CON	R 307,674.95	R 59,083.23	R -	R -	R 59,083.23
Zinname Consulting Engineers	Rehabilitation of Ntamonde Access Road	MBIZ LM 0055 CON	R 508,801.44	R 95,897.39	R -	R 68,558.35	R 27,538.44
S.Zoko Consulting	Rehabilitation of Mgodini to Mniniweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R 159,301.47	R -	R -	R 159,301.47
Zinname Consulting Engineers	Maintenance of Monti Access Road	MBIZ LM 0055 CON	R 253,105.02	R 12,190.01	R -	R -	R 12,190.01
Zinname Consulting Engineers	Construction of Majizi Landfill Site	MBIZ LM 0055 CON	R 10,217,753.61	R 9,030,991.07	R -	R -	R 9,030,991.07
The Mane's	Car Wash Services for 12 Months	WMM LM 26/10/22/03 CWS	R -	R -	R 24,480.00	R 59,050.00	R 59,050.00
Nkwall AM	Fencing of Mphuthumi Stadium	WMM LM 04/05/23/06	R 4,863,852.26	R -	R -	R 3,673,679.89	R 1,190,172.37
The Mane's	Supply and Delivery of Cleaning Resources	WMM LM 04/05/22/01 SDC	R -	R -	R 182,030.00	R 182,030.00	R -R 182,030.00
Citeplan	Kubha/Magusheni	WMM LM	R	R	R	R	R

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FY

CONTRACT REGISTER EXPENDITURE FOR SEPTEMBER 2023/24 FY						
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	Current year Expenditure	Closing Balance
LSDF	/24/0922 K/M LSDF	276,000.00	276,000.00	12,000.00	12,000.00	264,000.00
Masio Jv Kresta Green	Nomiacu Electrification Phase 2	WWM LM 04/05/23/01 ENP	R 5,221,160.12	R 5,221,160.12	R 955,333.37	R 955,333.37
			R 263,861,364.40	R 1,541,334.45	R 9,171,513.83	R 26,878,374.33
						-R 25,337,039.48

PART 2 – SUPPORTING DOCUMENTATION

1. 2022/23 Audit Progress

The municipality prepared and submitted Annual Financial Statements for the year ended 30 June 2023 to the Auditor General of South Africa on 31 August 2023 as required.

Compared to the 2022 audit where the Auditor General could not perform planning separately, in the current audit they were able to conduct planning by March 2023. This is a process that normally gives them an idea of the areas to focus on during the audit come the end of the year and also determine sample sizes that might be necessary to perform all necessary procedures. The current audit has a completely new team from the auditors' side requiring a lot more effort in assisting the process than is normally required, they are very strict on timeframes and have no tolerance for any type of delays.

The following milestones have been covered:

- Presentation of the engagement letter and signing by the MM
- Presentation of the audit strategy and planning report

By the end of September 2022, 36 RFIs had been issued and responded to compared to 22 at the same time in the previous audit. 2 communication of audit findings had been raised by the end of the month compared to no communication of audit findings at the same point last year.

It is however expected that more engagements will start during the month of October 2023 as this is the time where auditors have had sufficient time to look at the information provided and are working towards finalising their audit processes to allow review processes to take place.

2. Implementation of the Finance Management Internship Programme

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

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

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

Over the past months from January 2023 we have been reporting resignations of a number of interns resulting in three additional vacancies that were pending finalisation before the end of the month.

A report from the recruitment processed indicated that the processes were finalised and three additional interns commenced duties during the month of September 2023.

3. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		Budget Year 2023/24										Actual Bad Debts Written Off against Debtors		Impairment - Bad Debts i.t.o Council Policy	
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,360	1,688	1,563	1,380	1,829	1,218	979	10,548	24,587	15,956				
Receivables from Non-exchange Transactions - Property Rates	1400	1,268	14,914	283	281	280	263	281	32,903	50,472	34,008				
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	49	16	2	2	2	2	2	2,102	2,178	2,111				
Receivables from Exchange Transactions - Property Rental Debts	1700	-	-	-	-	-	-	-	-	401	401				
Interest on Arrear Debtor Accounts	1810	1,643	644	632	621	611	590	539	15,082	20,373	17,454				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	637	245	246	242	240	236	216	7,534	9,596	8,468				
Total By Income Source	2000	8,957	17,507	2,726	2,526	2,963	2,399	2,018	68,581	107,587	76,397	-	-	-	-
2022/23 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1,241	15,018	411	379	910	351	358	34,638	53,306	36,636				
Commercial	2300	7,072	2,186	2,032	1,870	1,799	1,710	1,407	20,128	38,205	26,914				
Households	2400	644	302	283	277	254	248	253	13,815	16,076	14,847				
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8,957	17,507	2,726	2,526	2,963	2,399	2,018	68,581	107,587	76,397	-	-	-	-

The table above shows municipal debtors for the month of September 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 - M03 September

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days + 1 Year	Over 1 Year	Total	
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	2,376	186							2,562	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	2,376	186	-	-	-	-	-	-	2,562	-

The above table shows the municipality's creditors and their ageing. The table shows that not all creditors recorded are within the 30 days requirement as creditors to the value of over R186 thousand were not settled within the required 30 days period. The municipality continues to find ways to ensure that this status quo is improved and maintain a 30 days period at all times.

5. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rand)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.006311449	0	n/a	not fixed	15,826	85	(7,313)	-	8,698
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.006958608	0	n/a	not fixed	8	0	-	-	8
FNB CALL DEPOSIT ACCOUNT(62028477892)		Not fixed	Call Deposit	No	Variable	0.006512256	0	n/a	not fixed	439,658	2,863	(31,863)	-	410,658
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.005958886	0	n/a	not fixed	353	2	-	-	355
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.005958909	0	n/a	not fixed	808	5	-	-	813
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.005959153	0	n/a	not fixed	27	0	-	-	27
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.005462211	0	n/a	not fixed	4,498	25	(1,882)	-	2,641
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.005838243	0	n/a	not fixed	2,100	12	(650)	-	1,462
Entities										463,378	2,992	(41,708)	-	424,661
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									463,378	(41,708)			424,661

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R41.7 million which lead to an decrease in its investments for the month of September 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 - M03 September

Description R thousands	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
RECEIPTS:									
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share		–	349,397	–	–	145,073	87,349	56,149	64.3%
Finance Management		–	341,204	–	–	142,168	85,301	56,867	66.7%
Integrated National Electrification Programme		–	2,100	–	–	2,100	525	–	2,100
EPWP Incentive		–	3,222	–	–	805	806	–	3,222
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		3	–	2,871	–	–	718	(718)	-100.0%
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–
Provincial Government:									
Health subsidy		–	500	–	–	–	125	(125)	-100.0%
Capacity Building and Other		–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	500	–	–	–	125	–	500
District Municipality:									
Other grant providers:									
Total Operating Transfers and Grants	5	–	349,897	–	–	145,073	87,474	56,024	64.0%
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant (MIG)		–	71,555	–	–	21,526	17,889	2,287	12.8%
Neighbourhood Development Partnership		–	54,555	–	–	15,926	13,639	2,287	16.8%
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–
Integrated National Electrification Programme Gran		–	17,000	–	–	5,600	4,250	–	17,000
Other capital transfers [insert description]		–	–	–	–	–	–	–	–
Provincial Government:									
District Municipality:		–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	71,555	–	–	21,526	17,889	2,287	12.8%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	421,452	–	–	166,599	105,363	58,312	55.3%

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	349,397	-	36,284	66,323	87,349	(21,026)	-24.1%	
Local Government Equitable Share		-	341,204	-	34,379	61,986	85,301	(23,315)	-27.3%	
Finance Management		-	2,100	-	643	773	525	248	47.2%	
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	
EPWP Incentive		-	3,222	-	801	2,260	806	1,454	180.5%	
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant		-	2,871	-	461	1,304	718	586	81.7%	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	
Provincial Government:		-	500	-	15	44	125	(81)	-64.5%	
Health subsidy		-	-	-	-	-	-	-	-	
Capacity Building and Other		-	500	-	15	44	125	(81)	-64.5%	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		-	349,897	-	36,299	66,367	87,474	(21,107)	-24.1%	
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	76,295	-	6,275	15,205	19,074	(3,869)	-20.3%	
Municipal Infrastructure Grant (MIG)		-	54,555	-	3,405	3,692	13,639	(9,946)	-72.9%	
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	
Integrated National Electrification Programme Gran		-	17,000	-	1,397	8,129	4,250	3,879	91.3%	
Disaster Recovery Grant		-	4,740	-	1,472	3,384	1,185	2,199	185.5%	
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		-	76,295	-	6,275	15,205	19,074	(3,869)	-20.3%	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	426,192	-	42,574	81,572	106,548	(24,976)	-23.4%	

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 - M03

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share						
Finance Management						
Integrated National Electrification Programme						
EPWP Incentive						
Neighbourhood Development Partnership Grant						
Municipal Infrastructure Grant						
Other transfers and grants [insert description]						
Provincial Government:		-	-	-	-	
Health subsidy						
Other transfers and grants [insert description]						
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
Municipal Disaster Recovery Grant						
Other capital transfers [insert description]						
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	-

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 - M03 September

Description R thousands	Ref 1	2022/23		Original Budget	Adjusted Budget	Monthly actual	Budget Year 2023/24			
		Audited Outcome					YearTD actual	YearTD budget	YTD variance	YTD variance %
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	29,982	-	536	1,819	7,495	(5,677)	-76%	29,982
Service charges		-	32,606	-	3,803	10,442	8,151	2,291	28%	32,606
Other revenue		-	51,616	-	812	2,637	12,904	(10,267)	-80%	51,616
Transfers and Subsidies - Operational		-	349,897	-	-	145,073	87,474	57,599	66%	349,897
Transfers and Subsidies - Capital		-	71,555	-	-	21,526	17,889	3,637	20%	71,555
Interest		-	15,890	-	2,923	8,269	3,973	4,296	108%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(380,618)	-	(29,141)	(92,315)	(95,154)	(2,839)	3%	(380,618)
Interest		-	(100)	-	-	-	(25)	(25)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	170,828	-	(21,068)	97,450	42,707	(54,743)	-128%	170,828
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(141,376)	-	(13,433)	(28,831)	(35,344)	(6,513)	18%	(141,376)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(141,376)	-	(13,433)	(28,831)	(35,344)	(6,513)	18%	(141,376)
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		-	29,451	-	(34,501)	68,619	7,363			29,451
Cash/cash equivalents at beginning:		-	277,109	-	463,135	360,015	277,109			360,015
Cash/cash equivalents at month/year end:		-	306,560	-	428,635	428,635	284,472			389,467

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 - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		—	306,560	—	428,635	306,560
Trade and other receivables from exchange transactions		—	46,746	—	29,594	46,746
Receivables from non-exchange transactions		—	25,809	—	60,626	25,809
Current portion of non-current receivables		—	—	—	—	—
Inventory		—	450	—	1,783	450
VAT		—	18,042	—	34,054	18,042
Other current assets		—	15,763	—	16,092	15,763
Total current assets		—	413,370	—	570,784	413,370
Non current assets						
Investments		—	—	—	(3,277)	—
Investment property		—	39,090	—	42,209	39,090
Property, plant and equipment		—	834,980	—	848,355	834,980
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		—	1,261	—	1,261	1,261
Intangible assets		—	43	—	601	43
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		—	875,374	—	889,149	875,374
TOTAL ASSETS		—	1,288,744	—	1,459,934	1,288,744
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		—	506	—	451	506
Trade and other payables from exchange transactions		—	74,019	—	30,502	74,019
Trade and other payables from non-exchange transactions		—	—	—	9,564	—
Provision		—	20,308	—	17,600	20,308
VAT		—	4,947	—	20,231	4,947
Other current liabilities		—	—	—	—	—
Total current liabilities		—	99,779	—	78,349	99,779
Non current liabilities						
Financial liabilities		—	—	—	—	—
Provision		—	22,484	—	11,485	22,484
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		—	22,484	—	11,485	22,484
TOTAL LIABILITIES		—	122,263	—	89,834	122,263
NET ASSETS	2	—	1,166,481	—	1,370,100	1,166,481
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		—	1,166,481	—	1,370,100	1,166,481
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	—	1,166,481	—	1,370,100	1,166,481

This is the report for September 2023 and we would like the Committee to consider its contents.

9. Municipal Manager's quality certification

Quality Certificate

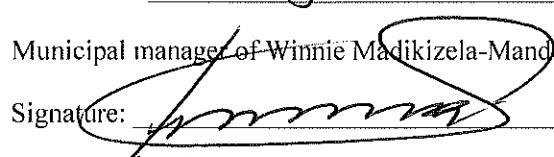
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

- The monthly budget statement

for the month of September 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: 12/10/2023

