



# **QUARTERLY REPORT**

**REPORT IN TERMS OF s52d OF THE MFMA FOR THE  
QUARTER ENDED 30 SEPTEMBER 2023**

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## **PART 1 – IN-YEAR REPORT**

### **1. Executive Summary**

The Budget and Treasury Office has a responsibility of reporting on the performance of the municipality against its approved budget. This must also consider the service delivery performance of the municipality, indicating remedial actions where variances have been identified.

Section 52(d) of the Municipal Finance Management Act No 56 of 2003 requires that a quarterly report must be prepared and tabled to council within 30 days of the end of the quarter. The information as contained in this report responds specifically to that, but also provides the council with enough information to play the oversight role, whilst providing the required direction where it is needed.

The municipality is currently experiencing huge pressure due to the demands from communities for construction of access roads, maintenance of existing roads, water provision and decent housing. Although significant strides have been made in ensuring that the backlogs are addressed, there is still significant ground to cover and this requires significant financial resources from the municipality. This, places a lot of pressure on the little available resources for all service delivery and as such, a delicate balancing act must be carried out to ensure that all service delivery requirements are met.

The decrease in level of grant funding especially on the INEP grant also poses a challenge because there are already indications that the allocation may not even be half of what is required to implement the current projects.

All departments have prepared their quarterly performance reports relating to service delivery and other items. This has then been submitted to the Internal Audit Unit for verification and assessment of attached portfolio of evidence. This gives the information reported more credibility, and where inadequate evidence is provided, it is updated.

#### **1.1 The Political Oversight**

The municipality's Executive Committee is composed of the honourable councillors indicated below with their respective responsibilities within the municipality as follows: -

- |                       |   |
|-----------------------|---|
| • Cllr T.D Mafumbatha | Mayor – (Chairperson)                                   |
| • Cllr L. Makholosa   | Development Planning Portfolio Head                     |
| • Cllr. Y. Govana     | Good Governance and Public Participation Portfolio Head |
| • Cllr. N. Dlamini    | Engineering Services Portfolio Head                     |

- Cllr N. Madikizela Budget and Treasury Portfolio Head
- Cllr L.G Mcambalala Corporate Services Portfolio Head
- Cllr N.M Njomi Community Services Portfolio Head
- Cllr. N.E Cengimbo Committee member(Acting Budget and Treasury Portfolio Head)
- Cllr. P.B Majavu Committee member
- Cllr. N. Langasiki Committee member

## 1.2 Budget and Treasury Political Oversight Structure

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 which was done at the end of August 2023. This is also a positive thing as the audit progresses in preparation for 30 November 2023.

## **4. Implementation of mSCOA**

The municipality, like any other municipality in the country has been implementing mSCOA from 1 July 2017 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 may not fully align with GRAP. This challenge seems however, to have been addressed and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management and reporting standards.

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

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

**b) mSCOA Governance Structures**

The introduction of mSCOA introduced a number of governance structures that were meant to ensure full compliance and seamless transition when the deadlines for full implementation came. Key structures that were established were as follows:

- Project steering committee
  - This was made of the following prescribed persons:
    - Project sponsor – Accounting Officer
    - Chief Financial Officer
    - Senior Manager – Corporate Services
    - Senior Manager – Engineering Services
    - Senior Manager – Community Services
    - Manager – Internal Audit
    - Manager – ICT
    - Manager – Municipal Operations

- Manager – Budgeting and Reporting
  - Manager – Revenue and Expenditure
- Project implementation team
  - This is a committee that was assigned by the municipality’s Project Steering Committee which also included a multi-disciplinary team as follows:
    - Chief Financial Officer – Project Manager
    - Manager – Human Resources
    - Manager – Project Management Unit
    - Manager – Environmental Management
    - Manager – ICT
    - Senior Internal Auditor
    - Manager – Municipal Operations
    - Manager – Budgeting and Reporting
    - Manager – Revenue and Expenditure
    - Manager – Supply Chain Management

All these structures were initially appointed in 2015 before full implementation of mSCOA. There has been a number of changes in the municipality’s personnel which has resulted in the need for these structures to be re-established to include new members of management and replace those who are no longer with the municipality.

## **5. Implementation of the 2021/22 Audit Action plan**

After receiving the audit report, the municipality formulated an audit action plan that was then approved by Council at the end of January 2023. The audit action plan included the following areas:

- **No split between the interest earned per exchange transactions and interest earned for revenue from non-exchange transactions**
  - The split was done before the conclusion of the 2022 audit and has also been carried over into the Annual financial statements submitted for 2023 audit
- **No accounting policy currently exists for Prepayments**



- The accounting policy was created on the 2022 annual financial statements and has been carried over to the 2023 annual financial statements submitted for the 2023 audit with improvements where necessary
- **The Financial instrument accounting policy does not include all the classes of financial instruments that is disclosed per the AFS**
  - The financial instruments accounting policy was revised on the 2022 annual financial statements and such has been carried over to the 2023 annual financial statements
- **Per the note disclosed management are referring to “provision for workmen's compensation”. Consideration should be given to the description hereof, because management is referring to a "provision” in the payables from exchange transactions**
  - The description of the item indicated was revised in the 2022 annual financial statements and such has also been carried over to the 2023 annual financial statements
- **Per note 4 to the financials the financials reflect "other property, plant and equipment" amounting to R2 113 666. However, per my verification of the accounting policies notes (par 1.5 refers), no such class of property was identified,**
  - The note was revised on the 2022 annual financial statements to reflect the correct description of the class of assets that was incorrectly named and such has been carried over to the 2023 annual financial statements.
- **Doing business with companies linked to persons in the service of the state**
  - All companies identified have been blacklisted from the municipality’s database. It is worth reporting though that most of these transactions were once-off supply and delivery.
- **The narrative note in respect of Zamadunga Business Enterprise does not reflect the reasons for the payment up front to the service provider made, without services being delivered at 30 June 2022**
  - The description of the nature and events relating to the transactions were reviewed and revised to reflect the actual events and the basis for the decisions taken during the approval processes in the 2022 annual financial statements and such been carried over to the 2023 annual financial statements since the transactions relate to a project that is still ongoing.
- **Electricity Vendor(s) not disclosed as agents**

- The vendors' transactions were reviewed and disclosed in the note for Principals and Agents as agents of the municipality on the 2022 annual financial statements and such have also been carried over to the 2023 annual financial statements
- **During the audit it was noted that the municipality has not included the estimation of costs of decommissioning (present value) the dumping site as part of the cost of the asset. The obligation to rehabilitate arises when the waste disposal activity is under taken**
  - The correcting to reclassify the property to infrastructure for fencing and then land for the land portion has been done on the annual financial statements of the 2023 financial year that are currently being audited
- **During review of the PSP's technical proposal, it was noted that the key personnel did not indicate any documentary proof of being registered with the Engineering Council of South Africa (ECSA). Furthermore, no evidence could be obtained via the website of ECSA that the staff members were registered with the statutory body**
- **The construction work commenced without a construction work permit, the permit was issued on 19 February 2019, nine months after the site was handed over**
- **The PSP did not issue construction drawings to the contractor, the contractor commenced works without approved construction drawings. Drawings were subsequently issued in May 2019, a year after the project commenced**
- **The contractor did not submit a construction program**
- **The contractor did not submit a health and safety file for approval to the PSP**
- **Although it is a requirement of the contract that risk insurance be provided to the value of R5 000 000, the contractor did not provide a performance guarantee prior to commencement of the construction works nor was it requested during the implementation of the project by the PSP or the municipality**
- **No evidence was provided to indicate that the contractor submitted any requests for an extension or time or that the PSP recommended to the municipality that claims for extension of time be considered**
- **The municipality did not provide any information that notifications or warning letters were issued and/or penalties imposed for the failure of the contractor to complete the project in terms of the approved contract**

- The PSP did not request nor did the contractor provide a revised construction program to indicate an action plan to remedy the breach of the contract conditions due to the delay in progress on the project
- The municipality has not raised any penalties although the contract period for the project has been exceeded by an estimated 18 months as at 11 November 2022. According to clause 46 (1) of the contract, an amount of R5 000 per calendar day must be imposed as a penalty for late completion
- Variation order (VO) number 2 for R10 750 196.13 (20% of the contract value) was approved on 23 February 2022. However, it could not reasonably be assessed whether the VO was reasonable and that the motivation for the VO was valid, as no documentation was submitted
- During the review of the file documentation it was noted that monthly progress meetings were not held throughout the project. Furthermore, on the occasions that meetings were held no attendance register was signed by the attendees
- No evidence could be obtained that the health and safety audits were performed as required although it was a requirement of the Occupational and Safety Act
- A review of the tender price as per the Bill of Materials (BoM) submitted at tender stage amounted to R75 931 137,33 (including VAT), whereas the tenderer submitted a tender price of R53 768 483,44 (including VAT). Furthermore, it was noted that the tenderer failed to disclose and/or complete all the required fields on the tender documentation. The following discrepancies were identified
- From the inception of the contract the payment of MoS has been certified by the PSP, and payments made to the contractor, without any reference to invoices or receipts, or without the inclusion or submission of copies of the invoices or receipts
- A number of items have been incorrectly claimed as MoS, and were not removed from these schedules. Particular reference is made here to:
  - i) The services for the health and safety practitioners (R121 739,13), which, by default, are a service, and not a product which can be stored on site
  - ii) Soil poisoning (R50 000), measured in square meters. This may be claimed as a completed action, and retained as an intermediate area

- It was noted that payments amounting to R1 987 991,06 were made, in respect of the provisional sum items as specified in the BoQ, without any supporting documentation. Furthermore, a provision was made for the engineer's supervision costs amounting to R3 240 000 under the provisional sum items, for which an amount of R1 892 991,06 was paid. This was incorrect in terms of the contract as, if required on a project, the items should be claimed as additional services by the engineer and not as a provisional sum
- According to the last payment certificate provided dated 18 May 2022, it was noted that the expenditure on the project amounted to R58 843 780,68, which was (109%) of the contract price of R53 768 483,40
  - A team of professionals in the field was appointed by the municipality to investigate the issues raised by the auditors and provide a report on the steps to be taken by the municipality to either remedy the situation or institute consequences for transgressions as required

## **6. 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 and reviewed annually.

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 has assisted the municipality to redirect these funds to other service delivery initiatives since the implementation of these measures. It has become misleading trying to compare spending in these areas over the years considering the following reasons:

- These have been effective for both periods
- Some periods were affected by Covid-19
- New council requiring a lot of activities in terms of inductions, strategic planning and strategy formulation

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised
- Mechanics and workshops used are registered in the database of approved workshops with a rotation system required
- More assessors have been recruited to address delays indicated

- The location of the municipality and lack of approved workshops in the area make it difficult to allocate work outside the province
- The municipality to provide a list of workshops that have been used over the years who are quick to respond to our maintenance requirements

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.

## **7. 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.

The office of the Auditor General went back to their usual way of auditing where they commenced with planning and completed before April 2023. The office is currently busy with the execution of the 2023 audit which is expected to be completed by 30 November 2023.

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 2023, 37 RFIs had been issued and responded to compared to 22 at the same time in the previous audit.

Two (2) communication of audit findings have been issued and management responses provided compared to no communication of findings in the previous audit at the same time.

It is however expected that more engagements will start during the month of October 2023.



## 8. Strategic Objectives

The municipality developed strategies for the next five years from which short-term operational plans and targets talking to at least a period of one financial year are developed and reviewed annually. 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 a summary of the SDBIP with the targets that the departments have been working to achieve on a quarterly basis. The table shows the municipality's performance for the period ended to ensure they are monitored and achieved at the end of the financial year:

DEPARTMENTS	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	COLOUR CODING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	29	29	23	06	79%	
COMMUNITY SERVICES DEPARTMENT	29	29	28	01	97%	
DEVELOPMENT PLANNING DEPARTMENT	31	31	26	05	84%	
CORPORATE SERVICES DEPARTMENT	14	14	14	00	100%	
BUDGET & TREASURY OFFICE	33	33	32	01	97%	
MUNICIPAL MANAGER'S OFFICE	36	36	26	10	72%	
<b>OVERALL PERFORMANCE</b>	<b>172</b>	<b>172</b>	<b>149</b>	<b>23</b>	<b>87%</b>	

	<b>101+%</b>	<b>Performing above the target</b>
	<b>96-100%</b>	<b>No deviation in plans – targets achieved</b>
	<b>67-95%</b>	<b>Minor deviation – targets not achieved</b>
	<b>0-66%</b>	<b>Major deviation – targets not achieved</b>

The table above shows an improvement in the current year compared to the performance seen on the prior year at the same time. A detailed report will be presented separately with the reasons and proposed remedial actions to remedy the situation.

## 9. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
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%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>440,094</b>	–	<b>11,006</b>	<b>186,931</b>	<b>110,024</b>	<b>76,908</b>	<b>70%</b>	<b>440,094</b>
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
<b>Total Expenditure</b>	–	<b>447,697</b>	–	<b>34,486</b>	<b>88,303</b>	<b>111,924</b>	<b>(23,622)</b>	<b>-21%</b>	<b>447,697</b>
<b>Surplus/(Deficit)</b>	–	<b>(7,603)</b>	–	<b>(23,480)</b>	<b>98,629</b>	<b>(1,901)</b>	<b>100,529</b>	<b>-5289%</b>	<b>(7,603)</b>
Transfers and subsidies - capital (monetary)	–	76,295	–	6,165	14,735	19,074	###	-23%	76,295
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>68,692</b>	–	<b>(17,315)</b>	<b>113,363</b>	<b>17,173</b>	<b>96,190</b>	<b>560%</b>	<b>68,692</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	–	<b>68,692</b>	–	<b>(17,315)</b>	<b>113,363</b>	<b>17,173</b>	<b>96,190</b>	<b>560%</b>	<b>68,692</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>123,282</b>	–	<b>11,275</b>	<b>20,392</b>	<b>30,821</b>	<b>(10,429)</b>	<b>-34%</b>	<b>123,282</b>
Capital transfers recognised	–	66,343	–	5,393	12,958	16,586	(3,628)	-22%	66,343
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	<b>56,939</b>	–	<b>5,882</b>	<b>7,434</b>	<b>14,235</b>	<b>(6,800)</b>	<b>-48%</b>	<b>56,939</b>
<b>Total sources of capital funds</b>	–	<b>123,282</b>	–	<b>11,275</b>	<b>20,392</b>	<b>30,821</b>	<b>(10,429)</b>	<b>-34%</b>	<b>123,282</b>
<b>Financial position</b>									
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	–	<b>1,166,481</b>	–		<b>1,370,100</b>				<b>1,166,481</b>
<b>Cash flows</b>									
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	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	–	<b>306,560</b>	–	<b>428,635</b>	<b>428,635</b>	<b>284,472</b>	<b>(144,163)</b>	<b>-51%</b>	<b>389,467</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8,957	17,507	2,726	2,526	2,963	2,309	2,018	68,581	107,587
<b>Creditors Age Analysis</b>									
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 reporting period 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 as well as creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></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><b>Community and public safety</b></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><b>Economic and environmental services</b></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><b>Trading services</b></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><b>Other</b></i>	<b>4</b>	–	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	<b>2</b>	–	<b>516,389</b>	–	<b>17,171</b>	<b>201,666</b>	<b>129,097</b>	<b>72,569</b>	<b>56%</b>	<b>516,389</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></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><b>Community and public safety</b></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><b>Economic and environmental services</b></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><b>Trading services</b></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><b>Other</b></i>		–	4,299	–	225	687	1,075	(388)	-36%	4,299
<b>Total Expenditure - Functional</b>	<b>3</b>	–	<b>447,697</b>	–	<b>34,486</b>	<b>88,303</b>	<b>111,924</b>	<b>(23,622)</b>	<b>-21%</b>	<b>447,697</b>
<b>Surplus/ (Deficit) for the year</b>		–	<b>68,692</b>	–	<b>(17,315)</b>	<b>113,363</b>	<b>17,173</b>	<b>96,190</b>	<b>560%</b>	<b>68,692</b>

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) - Q1 First Quarter

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										
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			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)		225
Licence and permits		–	2,537	–	184	603	634	(32)		2,537
Transfers and subsidies - Operational		–	349,897	–	1,878	145,683	87,474	58,209		349,897
Interest		–	1,780	–	520	1,405	445	960		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

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 1<sup>st</sup> 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 and results. As previously reported, the municipality has installed a 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 38% overall collection rate for the month ended 30 September 2023. However, we note a 89% collection rate on leasehold fees, 72% on electricity, 11% on property rates and 75% on refuse removal for the period.

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

**YEAR ENDING: 30 June 2024**

INCOME TYPE	JULY	AUGAST	SEPTEMBER	1ST QUOTER	TOTAL
<b>RATES</b>					
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%
<b>ELECTRICITY</b>					
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%
<b>LEASEHOLD FEES</b>					
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%
<b>VAT</b>					
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%
<b>INTEREST</b>					
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%
<b>REFUSE REMOVAL</b>					
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%
<b>TOTAL INCOME</b>					
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) - Q1 First Quarter

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										
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)		47,731
Inventory consumed		–	7,485	–	825	1,196	1,871	(675)		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	#DIV/0!	–
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 10<sup>th</sup> 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) - Q1 First Quarter

Vote 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	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
<b>Total Revenue by Vote</b>	2	-	<b>516,389</b>	-	<b>17,171</b>	<b>201,666</b>	<b>129,097</b>	<b>72,569</b>	<b>56.2%</b>	<b>516,389</b>

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) - Q1 First Quarter

Vote 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
<b>R thousands</b>										
<b><u>Expenditure by Vote</u></b>	1									
Vote 1 - Executive and Council		–	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	34,917	(5,436)	-15.6%	139,669
<b>Total Expenditure by Vote</b>	2	–	<b>447,697</b>	–	<b>34,486</b>	<b>88,303</b>	<b>111,924</b>	<b>(23,622)</b>	<b>-21.1%</b>	<b>447,697</b>
<b>Surplus/ (Deficit) for the year</b>	2	–	<b>68,692</b>	–	<b>(17,315)</b>	<b>113,363</b>	<b>17,173</b>	<b>96,190</b>	<b>560.1%</b>	<b>68,692</b>

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) - Q1 First Quarter**

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										
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			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)		225
Licence and permits		–	2,537	–	184	603	634	(32)		2,537
Transfers and subsidies - Operational		–	349,897	–	1,878	145,683	87,474	58,209		349,897
Interest		–	1,780	–	520	1,405	445	960		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)		47,731
Inventory consumed		–	7,485	–	825	1,196	1,871	(675)		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	#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.

## 10. 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 - Q1 First Quarter

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
<b>R thousands</b>	<b>1</b>									
<b><u>Capital expenditure on new assets by Asset Class/Sub-class</u></b>										
<b><u>Infrastructure</u></b>		–	82,532	–	3,726	9,716	20,633	10,917	52.9%	82,532
Roads Infrastructure		–	51,478	–	2,495	2,554	12,870	10,315	80.2%	51,478
Roads		–	42,181	–	1,536	1,595	10,545	8,950	84.9%	42,181
Road Structures		–	9,297	–	959	959	2,324	1,365	58.7%	9,297
Electrical Infrastructure		–	14,783	–	1,231	7,162	3,696	(3,466)	-93.8%	14,783
MV Networks		–	14,783	–	1,231	7,162	3,696	(3,466)	-93.8%	14,783
Solid Waste Infrastructure		–	16,271	–	–	–	4,068	4,068	100.0%	16,271
Landfill Sites		–	16,271	–	–	–	4,068	4,068	100.0%	16,271
<b><u>Community Assets</u></b>		–	3,754	–	971	1,849	939	(910)	-97.0%	3,754
Community Facilities		–	3,117	–	971	1,849	779	(1,069)	-137.2%	3,117
Halls		–	770	–	–	–	193	193	100.0%	770
Crèches		–	607	–	494	1,372	152	(1,220)	-803.4%	607
Markets		–	1,739	–	477	477	435	(42)	-9.7%	1,739
Sport and Recreation Facilities		–	637	–	–	–	159	159	100.0%	637
Outdoor Facilities		–	637	–	–	–	159	159	100.0%	637
<b><u>Heritage assets</u></b>		–	1,304	–	–	–	326	326	100.0%	1,304
Works of Art		–	1,304	–	–	–	326	326	100.0%	1,304
<b><u>Computer Equipment</u></b>		–	2,000	–	213	213	500	287	57.4%	2,000
Computer Equipment		–	2,000	–	213	213	500	287	57.4%	2,000
<b><u>Furniture and Office Equipment</u></b>		–	3,870	–	–	–	967	967	100.0%	3,870
Furniture and Office Equipment		–	3,870	–	–	–	967	967	100.0%	3,870
<b><u>Machinery and Equipment</u></b>		–	137	–	–	–	34	34	100.0%	137
Machinery and Equipment		–	137	–	–	–	34	34	100.0%	137
<b><u>Transport Assets</u></b>		–	6,678	–	–	–	1,670	1,670	100.0%	6,678
Transport Assets		–	6,678	–	–	–	1,670	1,670	100.0%	6,678
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	–	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 - Q1 First Quarter

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4,122	-	1,201	3,118	1,031	(2,087)	-202.5%	4,122
Roads Infrastructure		-	4,122	-	1,201	3,118	1,031	(2,087)	-202.5%	4,122
Roads		-	4,122	-	1,201	3,118	1,031	(2,087)	-202.5%	4,122
<b>Other assets</b>		-	191	-	-	-	48	48	100.0%	191
Operational Buildings		-	191	-	-	-	48	48	100.0%	191
Municipal Offices		-	191	-	-	-	48	48	100.0%	191
<b>Total Capital Expenditure on renewal of existing assets</b>	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 - Q1 First Quarter

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	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
<b>Community Assets</b>		-	11,864	-	4,324	4,655	2,966	(1,689)	-56.9%	11,864
Community Facilities		-	8,744	-	774	1,106	2,186	1,080	49.4%	8,744
Halls		-	8,744	-	774	1,106	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
<b>Total Capital Expenditure on upgrading of existing assets</b>	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) - Q1 First Quarter

Vote 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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 6 - Engineering Services		–	10,125	–	–	331	2,531	(2,200)	-87%	10,125
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	–	<b>10,125</b>	–	–	<b>331</b>	<b>2,531</b>	<b>(2,200)</b>	<b>-87%</b>	<b>10,125</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		–	1,304	–	–	–	326	(326)	-100%	1,304
Vote 2 - Corporate Services		–	9,457	–	213	213	2,364	(2,151)	-91%	9,457
Vote 4 - Community Services		–	21,308	–	–	–	5,327	(5,327)	-100%	21,308
Vote 5 - Development Planning		–	2,376	–	477	477	594	(117)	-20%	2,376
Vote 6 - Engineering Services		–	78,712	–	10,585	19,370	19,678	(308)	-2%	78,712
<b>Total Capital single-year expenditure</b>	<b>4</b>	–	<b>113,157</b>	–	<b>11,275</b>	<b>20,060</b>	<b>28,289</b>	<b>(8,229)</b>	<b>-29%</b>	<b>113,157</b>
<b>Total Capital Expenditure</b>		–	<b>123,282</b>	–	<b>11,275</b>	<b>20,392</b>	<b>30,821</b>	<b>(10,429)</b>	<b>-34%</b>	<b>123,282</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		–	<b>11,109</b>	–	<b>213</b>	<b>213</b>	<b>2,777</b>	<b>(2,564)</b>	<b>-92%</b>	<b>11,109</b>
Executive and council		–	1,304	–	–	–	326	(326)	-100%	1,304
Finance and administration		–	9,804	–	213	213	2,451	(2,238)	-91%	9,804
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	<b>907</b>	–	–	–	<b>227</b>	<b>(227)</b>	<b>-100%</b>	<b>907</b>
Community and social services		–	770	–	–	–	193	(193)	-100%	770
Sport and recreation		–	137	–	–	–	34	(34)	-100%	137
<b>Economic and environmental services</b>		–	<b>75,731</b>	–	<b>9,831</b>	<b>13,017</b>	<b>18,933</b>	<b>(5,916)</b>	<b>-31%</b>	<b>75,731</b>
Planning and development		–	13,300	–	5,294	6,504	3,325	3,179	96%	13,300
Road transport		–	62,430	–	4,536	6,513	15,608	(9,095)	-58%	62,430
<b>Trading services</b>		–	<b>35,536</b>	–	<b>1,231</b>	<b>7,162</b>	<b>8,884</b>	<b>(1,722)</b>	<b>-19%</b>	<b>35,536</b>
Energy sources		–	15,483	–	1,231	7,162	3,871	3,291	85%	15,483
Waste management		–	20,054	–	–	–	5,013	(5,013)	-100%	20,054
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	–	<b>123,282</b>	–	<b>11,275</b>	<b>20,392</b>	<b>30,821</b>	<b>(10,429)</b>	<b>-34%</b>	<b>123,282</b>
<b>Funded by:</b>										
National Government		–	66,343	–	5,393	12,958	16,586	(3,628)	-22%	66,343
Transfers recognised - capital		–	66,343	–	5,393	12,958	16,586	(3,628)	-22%	66,343
<b>Borrowing</b>	<b>6</b>	–	–	–	–	–	–	–	–	–
Internally generated funds		–	56,939	–	5,882	7,434	14,235	(6,800)	-48%	56,939
<b>Total Capital Funding</b>		–	<b>123,282</b>	–	<b>11,275</b>	<b>20,392</b>	<b>30,821</b>	<b>(10,429)</b>	<b>-34%</b>	<b>123,282</b>

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 - Q1 First Quarter

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
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	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
<b>Community Assets</b>		–	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
Purbs		–	148	–	–	–	37	37	100.0%	148
<b>Other assets</b>		–	3,279	–	28	78	820	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
<b>Computer Equipment</b>		–	30	–	–	–	8	8	100.0%	30
Computer Equipment		–	30	–	–	–	8	8	100.0%	30
<b>Furniture and Office Equipment</b>		–	199	–	–	16	50	33	66.9%	199
Furniture and Office Equipment		–	199	–	–	16	50	33	66.9%	199
<b>Machinery and Equipment</b>		–	693	–	–	–	173	173	100.0%	693
Machinery and Equipment		–	693	–	–	–	173	173	100.0%	693
<b>Transport Assets</b>		–	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
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	–	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 - Q1 First Quarter

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
<b>R thousands</b>	<b>1</b>									
<b><u>Depreciation by Asset Class/Sub-class</u></b>										
<b><u>Infrastructure</u></b>		–	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
<b><u>Community Assets</u></b>		–	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
Purfs		–	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
<b><u>Other assets</u></b>		–	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
<b><u>Intangible Assets</u></b>		–	–	–	10	30	–	(30)	#DIV/0!	–
Licences and Rights		–	–	–	10	30	–	(30)	#DIV/0!	–
Computer Software and Applications		–	–	–	10	30	–	(30)	#DIV/0!	–
<b><u>Computer Equipment</u></b>		–	2,809	–	146	480	702	222	31.6%	2,809
Computer Equipment		–	2,809	–	146	480	702	222	31.6%	2,809
<b><u>Furniture and Office Equipment</u></b>		–	1,342	–	51	216	335	119	35.6%	1,342
Furniture and Office Equipment		–	1,342	–	51	216	335	119	35.6%	1,342
<b><u>Machinery and Equipment</u></b>		–	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
<b><u>Transport Assets</u></b>		–	1,499	–	114	351	375	24	6.3%	1,499
Transport Assets		–	1,499	–	114	351	375	24	6.3%	1,499
<b>Total Depreciation</b>	<b>1</b>	–	54,371	–	3,063	9,523	13,593	4,070	29.9%	54,371



## **11. Supply chain management**

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

### **a. Acquisition management**

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

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

### **b. Handling of tenders during and post COVID-19**

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

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

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

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

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

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

### c. Procurement requests below R2000.00

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

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Core Function:Economic Development/Plann	1,008.78	OPEN	REQUEST TO GAZZETE MUNICIPAL TRIBUNAL NOTICE	
INSTITUTE FOR LOCAL GOVERNMENT	4 karen street Bryston gauteng 2021	Core Function:Finance	1,070.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR MR. Z.A ZUKULU 23/24 FY	MAAA0690580
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	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,800.00	RECEIVED	REQUEST FOR ADVERTISEMENT IN TWO LOCAL NEWSPAPERS THE OFFICIAL OPENING MPHUTHUMI MAFUMBATHA SPORT FIELD PHASE ONE	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Solid Waste Removal:Solid Waste Removal	1,800.00	RECEIVED	REQUEST FOR RE ADVERTISEMENT FOR EXTENSION OF WASTE MANAGEMENT SERVICE	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,800.00	RECEIVED	REQUEST TO RE-ADVERTISE FOR SOCIO-ECONOMIC INFRASTRUCTURE SURVEY	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plann	1,800.00	RECEIVED	REQUEST FOR A NEWSPAPER RE ADVERT FOR ASUPPLEMENTARY VALUATION ROLL 3	MAAA0570434
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Mayor and Council	1,870.00	RECEIVED	REQUEST LUNCH FOR MPAC MEETING FOR 22 PEOPLE WITH 340 ML SOFT DRINKS A 340 ML JUICES	MAAA0597432
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	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,900.00	OPEN	REQUEST TO ADVERTISE PUBLUIC NOTICE FOR IDP;PMS & BUDGET PROCESS PLAN 2025 IDP & BUDGET REVIEW ON 2 LOCAL NEWS PAPERS	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	1,900.00	RECEIVED	REQUEST FOR ONE POST NAMELY ADMIN CLERK UNDER MUNICIPAL MANAGER	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.	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 INFRASTRUCTUR AND REQUEST TO ADVERTISE FOR CALL OUT CONTRACT FOR CRANE TRUCK SERVICE	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD	Core Function:Project Management Unit	1,998.70	OPEN	REQUEST TO ADVERTISE CONSTRUCION OF MGOMAZI ACCESS ROAD	MAAA0943404



Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
	4700					
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	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Municipal Manager Town Se	1,998.70	RECEIVED	REQUEST FOR ADVERT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWSPAPERS ON THE 30TH AUGUST 2023	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Economic Development/Plann	1,998.70	RECEIVED	REQUEST FOR A RE ADVERT FOR VALUATION ROLL	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Municipal Manager Town Se	1,998.70	RECEIVED	REQUEST FOR ADVERTISEMENT IN TWO LOCAL NEWSPAPERS THE OFFICIAL OPENING ONE OF MPUTHUMI MAFUMBATHA SPORT FIELD	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	1,998.70	RECEIVED	REQUEST TO RE-ADVERTISE FOR CONSTRUCTION OF MGQUTSALALA ACCESS ROAD AN REQUEST TO RE-ADVERTISE CONSTRUCTION OF BUKUVENI TO NTSHIKITSHANE CONC	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Non-core Function:Population Development	1,998.70	RECEIVED	REQUEST FOR ADVERTISEMENT OF SERVICE PROVIDER FOR MAINTENANCE OF 2 VIP TOILETS AND HONEY SUCKING OF A SEPTIC TANK IN MBIZANA TAXI RANK FOR 36	MAAA0943404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Human Resources	1,998.70	RECEIVED	REQUEST ONE POST AGRICULTURAL OFFICER UNDER : DEVELOPMENT PLANNING PARMANENT	MAAA0943404
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	1,999.80	RECEIVED	REQUEST FOR 03 POSTS NAMELY: SECRETARY UNDER CORPORATE SERVICES ; SECR UNDER DEVELOPMENT PLANNING AND HCT COUNSELLORS X4 UNDER MUNICIPAL MANA OFFICE (12 MONTH'S CONTRACT ).	MAAA0570434
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	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	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 .	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	2,000.00	RECEIVED	REQUEST ADVERT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWSPAPERS TO B THE 30/08/2023	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plann	2,000.00	RECEIVED	REQUEST FOR AN ADVERT FOR APPOINTMENT OF SERVICE PROVIDER FOR DEVELOPM MUNICIPAL LAND AUDIT.	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Finance	2,000.00	RECEIVED	Request for advertising of Provision of Banking Services for 60 Months	MAAA0570434

**52,635.58**

#### 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	Value	Status	Specifications	CSDRefNumber
SA Board for People Practices	CONSTANTIA OFFICE PARK;WILLOWB CNR 14TH AVENUE & HENDRIK POTG 1709	Core Function:Human Resources	2,300.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR ANELE JOZELA	MAAA0408065
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Core Function:Mayor and Council	2,442.00	RECEIVED	REQUEST CATERING FOR MEETING TO BE HELD AT COUNCIL CHAMBER ON THE 16/0	MAAA0125170
MEYIFE CONSTRUCTION AND PROJE	P O BOX 210168 WARD 9 BIZANA 4800	Core Function:Mayor and Council	2,700.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL MEETING TO BE HE 03 AUGUST 2023 AT COUNCIL CHAMBER	MAAA0108394
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	3,208.50	RECEIVED	REQUEST FOR SUPPLY AND INTALLATION OF BATTERY FOR ISUZU KB WITH REGITR JRS 370 EC SIZE 669(12V CLASS A)	MAAA0408288
SOUTHERN BUSINESS SCHOOL	P/BAG X03 HELDERKRUIN	Core Function:Human Resources	3,330.00	RECEIVED	PAYMENT FOR STUDY ASSISTANCE FOR ZIYANDA BEWU	MAAA0009609
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	3,553.50	RECEIVED	REQUEST FOR ONE BATTERY FOR TOYOTA BAKKIE WITH REGISTRATION NUMBE EC SIZE 669(12V CLASS A) AND ALSO NEED WHEEL ALIGNMENT	MAAA0408288
ZUBA TRANSPORT SERVICES & CONS	P.O. BOX 210402 BIZANA EASTERN CAPE 4800	Core Function:Economic Development/Plann	4,200.00	RECEIVED	REQUEST THE PROVISION OF CATERING BY MEANS OF LUNCH FOR 40 PEOPLE WHO ATTENDING IZININI CPA MEETING ON THE 19 JULY 2023.THE MEETING WILL BE COUNCIL CHAMBERS AND LUNCH TO BE SERVED AT 13H00.	MAAA0030589
SANDULUBE TRADING AND PROJECTS	P O BOX 223 BIZANA BIZANA 4800	Non-core Function:Population Development	4,250.00	RECEIVED	REQUEST FOR CATERING FOR 50 PEOPLE FOR DISASTER ADVISORY FORUM ON THE 2023 @ WARD 1( COUNCIL CHAMBER)	MAAA0203044
MEYIFE CONSTRUCTION AND PROJE	P O BOX 210168 WARD 9 BIZANA 4800	Core Function:Mayor and Council	4,375.00	RECEIVED	REQUEST CATERING FOR 35 WOMEN TRADITIONAL LEADERS FOR 15 AGUST 2023 AT CHAM;BERS	MAAA0108394
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	4,500.00	RECEIVED	REQUEST FOR WATER 500ML	MAAA0121475
SALGA EC	P.O. BOX 7457 EAST LONDON	Core Function:Human Resources	5,000.00	RECEIVED	PAYMENT FOR SALGA PROVINCIAL MEMEBRS ASSEMBLY 2023 MAFUMBATHA MLWAZI	MAAA0121476
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Roads	6,440.00	RECEIVED	REQUEST FOR REPLACEMENT OF ONE (1) NEW TYRE OF LOW-BAD; SINCE THE OLD BURST. REGISTRATION NUMBER FVS 109 EC; TYRE SIZE 315/80 R22.5	MAAA0408288
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Core Function:Mayor and Council	6,565.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H ON THE 29 AUGUST 2023 AT COUNCIL CHAMBER AT 10H00	MAAA0125170
LUSIKISIKI SPARES CC	P O BOX 207 PORT SHEPSTONE 4240	Core Function:Police Forces Traffic and	6,994.32	RECEIVED	REPLACEMENT OF BATTERY FOR TRAFFIC PATROL VEHICLES JDS 867 EC (12V85AH )150RC470CCA(SAE)CLASS A)	MAAA0490384
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	7,150.00	RECEIVED		MAAA0121475
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	7,150.00	RECEIVED		MAAA0121475
BELL EQUIPMENT CO S A (PTY)LTD	P O BOX 7332 EMPANGENI RAIL 3910	Core Function:Roads	8,667.87	RECEIVED	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIE'S FOR BELL ROLLER REGISTRATION NO:JCF-371EC. WEIGHT EA AND DISCRPTION OG BATTERY -TAPER	MAAA0121480
LAZ INVESTMENTS	IMIZI A/A MNYAKA LOCATION 4800	Non-core Function:Libraries and Archives	8,832.00	RECEIVED	SUPPLY AND DELIVERY OF PERIODICALS FOR THE MONTH OF JULY	MAAA1232148

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
AMANGUTE TRADING & 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	MAAA0415895
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	9,000.00	RECEIVED	REQUEST FOR CATERING FOR 100 PEOPLE FOR MAJAZI COMMUNITY MEETING AT M COMMUNITY HALL	MAAA1316821
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR TOYOTA BAKKIE WITH REGISTRATIO KJ146EC	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR TOYOTA BUKKIE WITH REGISTRA NUMBER KJ1 146 EC SIZE 265/60R18	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TOYOTA FORTUNER WITH REGISTRATION NUMBER KCB 798EC 265/60R18	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR ISUZU 300L WITH REGISTRATION JFC 804 EC SIZE 265/60R18	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	10,338.50	RECEIVED	REQUEST FOR TWO TYERS (ALL TERRAIN TYRES) FOR FORTUNER WITH REGISTRATI KCB 798 EC SIZE 265/60R18	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	10,374.87	RECEIVED	REQUEST FOR ALL TERRAIN TYRES FOR TOYOTA QUANTUM WITH REGISTRATION NU HMG225 EC SIZE 195R15	MAAA0408288
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Core Function:Mayor and Council	11,000.00	OPEN	REQUEST TWO 15 SEATER TAXIS 1 FROM WARD 3 SITHUKUTHEZI TO OLIVER AND A THAMBO REGIONALD HOSPITAL AND 1 TAXI FROM WARD 24 EBENEZER TO OLIVER A ADELAIDE THAMBO REGIONALD HOSPITAL ON THE 3 OCTOBER 2023	MAAA0003410
NANDI-LEE JNR	P.O.BOX 210428 BIZANA WARD 17 4800	Core Function:Mayor and Council	11,020.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR CAPCITY BUILDING WORKSHOP SESSION T ON THE 07 AUGUST 2023 AT MULTI PURPOSE YOUTH CENTRE AT 10H00.	MAAA0689420
ARENA HOLDINGS	P.O BOX 2447 CAPE TOWN 8000 8000	Core Function:Human Resources	11,954.25	RECEIVED	RE-ADVERT FOR SM ENGINEERING SERVICES. PROVINCAIL NEWSPAPERS	MAAA0076388
BLACK BUTTERFLY CONSTRUCTION	Amadiba A/A Ward 24 Bizana 4800	Core Function:Biodiversity and Landscape	12,000.00	RECEIVED	REQUEST FOR CATERING FOR 50 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 03 AUGUST 2023 AT NOBUKHWE GWALA COMMUNITY HALL (EBENEZER) WARD 24	MAAA0953085
GS7 TRADING	P.O.BOX 109 BIZANA WARD 6 4800	Core Function:Mayor and Council	13,200.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR THP AWARENESS EVENT TO BE HELD ON T 29 AUGUST 2023 AT KWAJALI (WARD 6)	MAAA1097170
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008 2008	Core Function:Governance Function	14,019.07	RECEIVED	PAYMENT TO INSTITUTE OF INTERNAL AUDITORS FOR MEMBERSHIP	MAAA0005432
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Solid Waste Removal	14,057.60	RECEIVED	REQUEST FOR PURCHASING OF 8 TYRES FOR (4 JFG 442 EC) AND (4 JNX 120 EC	MAAA0408288
GUMLA CONSTRUCTION PTY LTD	P.O.BOX 124 WARD 16 BIZANA 4800	Core Function:Mayor and Council	15,000.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR THP AWARENESS EVENT TO BE HLED ON T AUGUST 2023 AT AFM HALL(WARD 16)	MAAA0645689
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Core Function:Property Services	15,120.00	OPEN	REQUEST TO GAZETTE TARIFS AND SUPPLEMENTARY VALUATION ROLL	MAAA0645690
CIGFARO	P.O BOX 4003 KEMPTON PARK GAUTENG	Core Function:Human Resources	15,796.00	RECEIVED	PAYMENT CIGFARO FOR MEMEBRSHIP FEES FOR ZUKULU AND MAHLAKA	MAAA0129791
HOMBA AND HOMBA TRADING ENTERP	P O BOX 210362 BIZANA WARD 17 4800	Core Function:Mayor and Council	15,950.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ORDINARY COUNCIL MEETING TO BE HELD 30 AUGUST 2023 AT COUNCIL CHAMBER AT 10	MAAA0271773
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Core Function:Community Parks (including	16,476.00	RECEIVED	PAYMENT FOR MAINTENANCE OF POWER GARDEN TOOLS	MAAA0252021
HLONGWANES SON TRADING ENTERPR	P.O BOX 210047 BIZANA WARD 19 4800	Core Function:Mayor and Council	17,000.00	RECEIVED	REQUEST QUANTAMS TO TRANSPORT COUNCILLORS TO ATTEND CAPACITY BUILDING TO BE HELD ON THE 27 JULY 2023 AT MZIMVUBU TOWN HALL	MAAA0805318
MUNSOFT (PTY) LTD	P O BOX 2488 HONEYDEW	Core Function:Finance	18,630.00	OPEN	PAYMENT FOR MUNSOFT WORKSHOP:SCM AND PROCUREMENT FOR M.MTETANDA;A.NTON AND S.NOQHAMZA	MAAA0175705
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Electricity	18,860.00	RECEIVED	REQUEST FOR REPLACEMENT OF ALL FOUR (4) TYRES FOR ELECTRICITY BAKKIE REG NO. HWL 365 EC; TYRE SIZES 265/65R17.	MAAA0408288

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
MAVUMA AGRICULTURAL PRIMARY	P.O BOX 871 BIZANA WARD 2 4800	Core Function:Mayor and Council	19,000.00	RECEIVED	CATERING FOR 150 PEOPLE IN WARD 02 FOR COMMUNITY EDUCATION MEETING ON 17.08.23	MAAA0367171
BELL EQUIPMENT CO S A (PTY)LTD	P O BOX 7332 EMPANGENI RAIL 3910	Core Function:Roads	19,329.38	RECEIVED	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIE'S FOR CAT GRADER ; SINCE T EXPIRED . REGISTRATION NO: FSC-245 EC. THE BATTERY SIZE'S 3T-5760 750A 750A(EN) 12V95Ah X2	MAAA0367172
AAAXA PROJECTS PTY LTD	P.O. BOX 67 BIZANA BIZANA 4800	Core Function:Mayor and Council	19,500.00	RECEIVED	REQUEST FOR LUNCH FOR WOMEN'S MONTH CELEBRATION ON THE 30 AUGUST 2023	MAAA0090028
NOMINATION TRADING ENTERPRISE	NTSHAMATHE A/A MHLANGA LOCATION 4800	Core Function:Solid Waste Removal	20,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA0618209
KERVEL GROUP	P O BOX 204 BIZANA WARD 20 4800	Solid Waste Removal:Solid Waste Removal	20,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA0587576
ZISIMPILO TRADING ENTERPRIS PT	P.O.BOX 210675 WARD 30 BIZANA 4800	Core Function:Mayor and Council	20,300.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE ON THE 20 SEPTEMBER 2023	MAAA0688769
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Core Function:Mayor and Council	20,500.00	RECEIVED	REQUEST TAXIS FOR TRANSPORTING COUNCILLORS TO ATTEND DERMACATION WORKS IN EAST LONDON ON THE 08 JULY 2023	MAAA0003410
COKOTHO TRADING ENTERPRISE	P.O BOX 1039 FLAGSTAFF 4810	Core Function:Mayor and Council	21,900.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE IN NGQINDILILI COMMUNITY HALL	MAAA1348895
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008 2008	Core Function:Governance Function	22,011.00	OPEN	PAYMENT FOR N. FINGWA TO ATTEND REGIONAL CONFERENCE	MAAA0005432
AMAZWETSHA TRADING CC	P.O. BOX 24 BIZANA ward 23 4800	Core Function:Mayor and Council	22,500.00	RECEIVED	REQUEST CATERING FOR MEN'S MEETING TO BE HELD ON THE 08 TO 09 SEPTEMBE UMGUNGUNDLOVU TRIBAL AUTHORITY (WARD 23)	MAAA0017093
CJEEY HOLDINGS	AMANGUTYANA A/A MATHWEBU LOCATION WARD 30 4800	Core Function:Roads	22,830.00	RECEIVED	REQUEST OF THE SERVICE PROVIDER FOR TE DEMOLISHIN AND RECONSTRUCTION WALL FOR VMB COUNCIL SUPPORT . REMOVE AND REPLACE EXISTING HOLLOW DOOR VMB-TOILET.	MAAA1124591
THOYAANA TRADING AND PROJECTS	IMIZIZI ADMINISTRATIVE AREA REDOUBT WARD 22 4801	Core Function:Mayor and Council	22,914.00	RECEIVED	HIRING OF 500 SEATER TENT WITH 500 CHAIRS	MAAA1370352
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Police Forces Traffic and	23,460.00	RECEIVED	REQUEST REPLACEMENT OF TRYES; FOR VIP PATROL CAR AND WHEEL ALIGNMENT S 265/60R18 91V ALL TERRAIN	MAAA0408288
THE MIDDLE MAN ENTERPRISE 485	P.O. BOX 14 BIZANA WARD 01 4800	Core Function:Marketing Customer Relati	25,000.00	RECEIVED	REQUEST TO PURCHASE 5 MUNICIPAL FLAGS AND 5 NATIONAL FLAGS	MAAA0215571
UNIVERSITY OF KWAZULU-NATAL	P.O BOX WESTVILLE CAMPUS VARSITY DRIVE; DURBAN 3630	Core Function:Administrative and Corpora	25,000.00	RECEIVED	PAYMENT FOR STUDY FEES FOR SONWABO SONGCA	MAAA0128726
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Corporate Wide Strategic P	25,400.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE	MAAA0597432
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Core Function:Solid Waste Removal	25,800.00	RECEIVED	REQUEST FOR SUPPLY AND DELIVERY OF 400 PLASTIC RAKES	MAAA0252021
PENTAGON GROUP 707	AMANGUTYANA A/A MBONGWENI LOCATION WARD 14 4800	Core Function:Human Resources	25,950.00	RECEIVED	REQUEST FOR DISINFECTION OF MUNICIPAL PREMISES	MAAA1253387
BONGWAS CATERING AND PROJECT	P.O BOX 512 BIZANA WARD 25 4800	Core Function:Roads	27,000.00	RECEIVED	REQUEST TO REPLACE NEW ALUMINIUM DOOR 1;87MX91;5MM	MAAA0365674
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	27,500.00	OPEN	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA1316821
AMADONTI PROJECT MANAGERS	AMANGUTYANA A/A NTSIMBINI LOCATION WARD 30 4800	Core Function:Mayor and Council	27,900.00	RECEIVED	REQUEST 200 SEATER TENT WITH 200 CHAIRS FOR INITIATION AWERENESS CAMPA HELD ON THE 13 SEPTEMBER AT HEWU TRADITIONAL COUNCIL	MAAA1289277

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	28,000.00	RECEIVED	REQUEST FOR FRUIT PACKS WITH WATER	MAAA0121475
SWORD GROUP	P.O BOX 228 ALBANY BUILDING WARD 17 4800	Core Function:Roads	28,200.00	RECEIVED	REQUEST FOR SERVICE PROVIDER TO MAINTAIN SUPPLY CHAIN OFFICE'S THESE I PAINTING ;TILLING AND AND CLOSNG HOLE'S .	MAAA0447951
WHY NOT TRADING 01	P O BOX 210036 BIZANA WARD 02 4800	Core Function:Police Forces Traffic and	28,500.00	RECEIVED	REQUEST FOR CATERING FOR 300 PARTICIPANTS FOR COMMUNITY SAFETY AWARENE CAMPAIGN ON THE 29 SEPTEMBER 2023 AT WARD 2	MAAA1016109
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Core Function:Mayor and Council	29,000.00	RECEIVED	REQUEST 2 TAXIS TO TRANSPORT COUNCILLORS TO ATTEND CAPACITY BUILDING W AT QUEENSTOWN ON THE 23 JULY 2023	MAAA0601727
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Mayor and Council	29,000.08	RECEIVED	REQUEST FOR SEWING MACHINE(OVERLOCKER)	MAAA1353780
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Roads	29,163.67	RECEIVED	SUPPLY AND DELIVERY OF DOUBLE CYLINDER LOCK	MAAA1353780
NDIZANOYOLO TRADING ENTERPRISE	P.O BOX 67 BIZANA 4800 4800	Administrative and Corporate Support:Cor	29,250.00	OPEN	REQUEST CHAIR COVERS FOR VISITORS	MAAA0085884
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Core Function:Mayor and Council	29,500.00	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
NDUKUDE ZN TRADING PTY LTD	P.O BOX531 BIZANA WARD13 4800	Core Function:Security Services	29,600.00	OPEN		MAAA0201590
EVETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Core Function:Police Forces Traffic and	30,000.00	RECEIVED	PAYMENT FOR CBD ROAD MARKINGS	MAAA0260078

**1,273,387.71**

### 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	Value	Status	Specifications	CSDRefNumber
SITA SOC LTD	P.O BOX 26100 MONUMENT PARK PRETORIA	Core Function:Human Resources	31,600.00	RECEIVED	PAYMENT TO ATTEND GOV TECH WORKSHOP FOR MR. GWALA	
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Core Function:Supply Chain Management	31,800.00	RECEIVED	PAYMENT FOR SUPPLY & DELIVERY OF PLANTS AND TOOLS FOR CLIMATE CHANGE STRATEGIC WORKSHOP	MAAA0100893
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Core Function:Administrative and Corpora	34,570.00	RECEIVED	PAYMENT FOR CAR WASH SERVICES	MAAA0100893
AMADONTI PROJECT MANAGERS	AMANGUTYANA A/A NTSIMBINI LOCATION WARD 30 4800	Core Function:Solid Waste Removal	34,900.00	RECEIVED	PAYMENT FOR WASTE MANAGEMENT FOR TLB AND TIPPER TRUCK	MAAA1289277
ARENA HOLDINGS	P.O BOX 2447 CAPE TOWN 8000 8000	Core Function:Human Resources	47,182.20	RECEIVED	RE-ADVERT FOR SM ENGINEERING SERVICES . NATIONAL NEWSPAPER	MAAA0076388
Bomba Diesel Mech and Supplier	MADIBA LOCATION BIZANA 4800	Core Function:Electricity	49,864.00	OPEN	REQUEST FOR MAINTENANCE OF BACKUP GENERATOR	MAAA0455094
NDUKUDE ZN TRADING PTY LTD	P.O BOX531 BIZANA WARD13 4800	Core Function:Supply Chain Management	67,850.00	RECEIVED	PAYMENT FOR CANDLE LIGHT MEMORIAL DAY 2023	MAAA0201590
MADSTOF (PTY) LTD	NO.1 MAIN ROAD BIZANA	Core Function:Roads	68,063.81	RECEIVED	RETENTION FOR CBD MAINTENANCE 5 %	MAAA0146990
On Grid Training and Developme	OFFICE NO.3 89 MAIN STREET Bizana 4800	Core Function:Economic Development/Plann	68,425.00	RECEIVED	PAYMENT FOR THE CAPACITY BUILDING FOR WHOLESALERS AND RETAILERS	MAAA0729086
LUDWALA INVESTMENT SERVICES	NYAKA LOCATION WARD 18 BIZANA 4800	Non-core Function:Libraries and Archives	73,520.00	RECEIVED	CATERING FOR LIBRARY AWARENESS CAMPAING HELD AT CEDARVILLE AND EBENEZE	MAAA1047308
HAMBANIKUZOZONKE	MGOMANZI VILLAGE MBHONGWENI A/A 4800	Core Function:Supply Chain Management	78,623.00	RECEIVED	PAYMENT FOR SUPPLY & DELIVERY OF CLEANING MATERIAL	MAAA1332861
WOSA NAWWE TRADING 16	P.O BOX 319 MARGATE 4275 4275	Core Function:Roads	80,648.25	RECEIVED	PAYMENT RETENTION. 5 % RETENTION MONTI ACCESS ROAD	MAAA0096942
KERVEL GROUP	P O BOX 204 BIZANA WARD 20 4800	Non-core Function:Population Development	82,530.00	RECEIVED	PAYMENT FOR INDIGENT AWARENESS CAMPAIGN PA SYSTEM WITH 2 MICS	MAAA0587576
STHE NTEYI PROJECTS	PRIVATE BAG X600 BIZANA WARD 15 4800	Core Function:Mayor and Council	84,550.00	RECEIVED	LOGISTICS FOR THE COMMEMORATION OF MPHUTHUMI MAFUMBATHA LEGACY	MAAA0424343
XS DOLLARZ (PTY) LTD	P.O BOX 250 BIZANA 4800 4800	Core Function:Supply Chain Management	86,070.60	RECEIVED	PAYMENT FOR CONSTRUCTION OF DLTC GUARD HOUSE- SURETY RELEASE	MAAA0212340
XS DOLLARZ (PTY) LTD	P.O BOX 250 BIZANA 4800 4800	Core Function:Project Management Unit	86,070.60	DELETED	CONSTRUCTION OF OF DLTC GUARD HOUSE: RELEASE OF SURETY	MAAA0212340
KUMYOLZ INVESTMENTS	204 2nd FLOOR SANLAM BUILDING NEW ROAD GAUNTENG 1685	Core Function:Finance	87,105.78	RECEIVED	PAYMENT FOR DEBT COLLECTION FOR JULY 2023	MAAA0452957
MUNSOFT (PTY) LTD	P O BOX 2488 HONEYDEW	Core Function:Finance	90,184.51	RECEIVED	PAYMENT FOR SCHEDULE R( MUNSOFT REPORTING) INV NO: A81413	MAAA0175705
L.G CONSTRUCTION	7 MALVA STREET MALVA STREET DUNDEE DUNDEE 3000	Core Function:Roads	93,127.59	RECEIVED	5 % RETENTION FOR SWANE ACCESS ROAD	MAAA0405876
MVI CONSTRUCTION & MAINTANCE	P.O BOX 649 FLAGSTAFF	Core Function:Roads	93,252.51	RECEIVED	PAYMENT 5% RETENTION FOR MATSHEZINI ACCESS ROAD	
KUMYOLZ INVESTMENTS	204 2nd FLOOR SANLAM BUILDING NEW ROAD GAUNTENG 1685	Core Function:Finance	96,989.68	RECEIVED	PAYMENT FOR DEBT COLLECTION. AUGUST 2023	MAAA0452957

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	CSDRefNumber
JANGOWARE	1 BRIDGEWAY ROAD BRIDGEWAY PRESCINCT PORT ELEZABETH 7441	Core Function:Economic Development/Plann	103,500.00	RECEIVED	PAYMENT FOR THE DEVELOPMENT OF BANKABLE BUSINESS PLAN	MAAA0806839
EVETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Core Function:Police Forces Traffic and	112,200.00	RECEIVED	PAYMENT FOR CBD ROAD MARKINGS	MAAA0260078
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Finance:Default	118,390.00	RECEIVED	request payment for supply and delivery of refuse bags	MAAA0100893
PHARAOHS CONSTRUCTION	12 AVON ROAD SOUTHBROOM 4277	Core Function:Roads	118,775.36	RECEIVED	PAYMENT RETENTION FOR MPHUTHUMI MAFUMBATHA STADIUM	MAAA1082615
THAHLE JV AYAGU TRADING		Core Function:Roads	125,004.75	RECEIVED	PAYMENT FOR 5 %RETENTION NTLOZELO ACCESS ROAD	MAAA0224918
MANYOBO TRADING	BOX 411 FLAGSTAFF EASTEN CAPE 4810 4810	Core Function:Roads	136,610.80	RECEIVED	PAYMENNT TO MANYOBO 5% RETENTION OF MGODINI ACCESS ROAD	MAAA0176010
HAMBANIKUZOZONKE	MGOMANZI VILLAGE MBHONGWENI A/A 4800	Core Function:Finance	140,400.00	RECEIVED		MAAA1332861
HAMBANIKUZOZONKE	MGOMANZI VILLAGE MBHONGWENI A/A 4800	Core Function:Finance	140,400.00	RECEIVED		MAAA1332861
EZAMAVOVO TRADING (PTY) LTD	P O BOX 229 BIZANA WARD 17 4800	Core Function:Police Forces Traffic and	149,300.00	RECEIVED	PAYMENT FOR ROAD MARKING PAINT AND ROAD SIGNS ( 20L WHITE ROAD MARKING	MAAA0128711
Bomba Diesel Mech and Supplier	MADIBA LOCATION BIZANA 4800	Core Function:Finance	158,249.09	RECEIVED	PAYMENT FOR WHITE PRINTING PAPERS	MAAA0455094
L.G CONSTRUCTION	7 MALVA STREET MALVA STREET DUNDEE DUNDEE 3000	Core Function:Roads	167,927.90	RECEIVED	PAYMENT FOR 5% RETENTION LUPHONDWENI ACCESS ROAD	MAAA0405876
MANYOBO TRADING	BOX 411 FLAGSTAFF EASTEN CAPE 4810 4810	Core Function:Roads	168,677.69	RECEIVED	PAYMENT FOR RETENTION 5% NTAMONDE ACCESS ROAD	MAAA0176010
ZIINZAME CONSULTING ENGINEERS	NO.14 4TH FLOOR PHOENIX MTHATHA	Core Function:Solid Waste Removal	179,505.80	RECEIVED	PAYMENT FOR EXT 3 DUMPING SITE PROJECTIONS	MAAA0280638
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Finance:Default	181,999.99	RECEIVED	request payment for refuse bags	MAAA0100893
L.G CONSTRUCTION	7 MALVA STREET MALVA STREET DUNDEE DUNDEE 3000	Core Function:Roads	186,255.16	RECEIVED		MAAA0405876
L.G CONSTRUCTION	7 MALVA STREET MALVA STREET DUNDEE DUNDEE 3000	Core Function:Roads	186,255.16	RECEIVED		MAAA0405876
L.G CONSTRUCTION	7 MALVA STREET MALVA STREET DUNDEE DUNDEE 3000	Core Function:Roads	186,255.16	RECEIVED	PAYMENT FOR 10 % SURETY FOR SWANE ACCESS ROAD	MAAA0405877
MVI CONSTRUCTION & MAINTANCE	P.O BOX 649 FLAGSTAFF	Core Function:Roads	186,310.17	RECEIVED	PAYMENT 5 RETENTION FOR DUMASI ACCESS ROAD	MAAA0405878
MABOZELA TRADING AND ENTERPRIS	P.O BOX 210242 BIZANA 4800	Core Function:Roads	186,401.49	RECEIVED	RETENTION FOR REHABILITATION OF MGOMANZI ACCESS ROAD	MAAA0092741
MOYA TRAINING AND PROJECTS	NGCINGO LOCATION WARD 13 BIZANA 4800	Non-core Function:Population Development	193,000.00	RECEIVED	PAYMENT FOR SOCIAL RELIEF MATERIAL 100 BLANKETS AND 40 BED FORM MATTRESS	MAAA0830331

**4,592,346.05**

## 12. 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 the period ended 30 September 2023

NO	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION
1	KGOSI PROJECTS	R 174,240.00	R -	R 174,240.00	WMM LM 25/05/23 P LAP	PROCUREMENT OF LAPTOPS
2	STHE NTEYI PROJECTS	R 84,550.00	R 84,550.00	R -	WMMLM 24/07/23/01	MPHUTHUMI MAFUMBATHA LEGACY COMMEMORTION
3	KERVEL GROUP	R 82,530.00	R 82,530.00	R -	WMMLM 26/07/23 IAC	INDIGENT AWARENESS CAMPAIGN
4	NCAIANA TRADING AND ENTERPRISE	R 79,000.00	R -	R 79,000.00	WMM LM 26/07/23 P&B:23/24 IDP D	PRINTING AND BINDING OF 2023/2024 IDP DOCUMENT
5	FAITH LWA 01 PTY LTD	R 79,500.00	R -	R 79,500.00	WMM LM 26/07/23 P&B:21/22 AR	PRINTING AND BINDIN OF 2021/2022 ANNUAL REPORT
6	PHA PHA ZINDELA	R 28,000.00	R -	R 28,000.00	WMM LM 07/08/23 P&F PL	PHOTOSHOOT AND FRAMED PHOTOGRAPHY OF LEADERSHIP
7	EZAMAVOVO TRADING	R 149,300.00	R -	R 149,300.00	WMM LM 08/08/23 RMP&RS	ROAD MARKING PAINT AND ROAD SIGNS
8	ON GRID TRAINING DEVELOPMENT	R 196,650.00	R -	R 196,650.00	WMM LM 02/06/23 CCT:SMMEs	CUSTOMER CARE TRAINING
9	LUDWALA INVESTMENT SERVICES	R 73,520.00	R 73,520.00	R -	WMM LM 08/08/23 LAC A&S23	LIBRARY AWARENESS CAMPAIGN AUGUST AND SEPTEMBER
10	EVETHO TRADING 8207	R 180,000.00	R -	R 180,000.00	WMM LM 21/07/23 D&P:N	DESIGN AND PRINTING 500 COPIES OF NEWSLETTER FOR 12 MONTHS202
11	SEBEKHO HOLDINGS	R 77,920.00	R -	R 77,920.00	WMM LM 18/08/21/01 EAC	ENVIRONMENTAL AWARENESS CAMPAIGN
<b>Total</b>		R <b>1,205,210.00</b>	R240,600.00	R <b>964,610.00</b>		



## b) Tenders awarded for the period ended 30 September 2023

### Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Masilo Projects	R 3,207,821.60	WMM LM 04/05/23/02 EMP	ELECTRIFICATION OF MSARHWENI VILLAGE PHASE 2	Wednesday, July 19, 2023	Engineering Services
2	Masilo Jv Kresta Green	R 5,743,276.13	WMM LM 04/05/23/01 ENP	ELECTRIFICATION OF NOMLACU VILLAGE PHASE 2	Wednesday, July 19, 2023	Engineering Services
3	Nikhwe Group	R 5,864,368.09	WMM LM 0015 FMLS	CONSTRUCTION OF MAJAZI LANDFILL SITE PHASE 1	Wednesday, July 19, 2023	Community Services
4	Nkwali AM Trading Pty Ltd	R 4,863,852.26	WMM LM 04/05/23/06 FMM	MPHUTHUMI MAFUMBATHA SPORTFIELD FENCING	Wednesday, July 19, 2023	Engineering Services
5	Siya and Aya JV S One Trading	R 4,127,551.32	WMM LM 04/05/23/03 ELE	ELECTRIFICATION OF LOWER ETHRIDGE VILLAGE PHASE 2	Wednesday, July 19, 2023	Engineering Services
6	The Mane's	Rates	WMM LM 04/08/22/01 SDC	SUPPLY AND DELIVERY OF CLEANING RESOURCES FOR 3 YEARS	Tuesday, August 8, 2023	Community Services
<b>Total</b>		<b>R 23,806,869.40</b>				

## c) Status of current tenders

Name Of The Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays 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. Hlangabezo and Ms. N. Mshweshwe	Tuesday, September 26, 2023	57.00	Valid	33.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMMLM 00088 PVMS	Ms. Z. Ndzelu	Saturday, May 13, 2023	90	Friday, August 11, 2023	Mr. M. Mtetandaba	To be adjudicated	Engineering Services	Mr. S. Morlock and Ms. Ndzelu	Tuesday, September 26, 2023	136.00	Expired	-46.00
Revalidation of Township Establishment	WMM LM 24/08/22/RTE	Siphele Morlock	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Asithethi Ntongana	To be evaluated	Development Planning	Sihle Khushi, Nyameka Ngejane	Tuesday, 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	Mziwethu Mtetandaba	To be appointed	Community Services	Nonzaliseko Xakata, Madodomzi Madikizela	Tuesday, 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. Mqina and Ms. L. Mhlelembana	Tuesday, 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	Siphele Morlock	Monday, September 25, 2023	90	Sunday, December 24, 2023	Asithethi Ntongana	To be evaluated	Engineering Services	Vuyani Mqina, Madodomzi Madikizela	Tuesday, September 26, 2023	1.00	Valid	89.00
General Valuation Roll	WMM-LM 00013 GVR	Siphele Morlock	Monday, September 4, 2023	90	Sunday, December 3, 2023	Asithethi Ntongana	To be evaluated	Development Planning	Sihle Khushi, Nyameka Ngejane	Tuesday, September 26, 2023	22.00	Valid	68.00
Design, Manufacturing and Erection of the life, size Bronze	WMM-LM 00097 S WMM B	Ms. N. Jokweni	Wednesday, June 7, 2023	90	Tuesday, September 5, 2023	Ms. A. Ntongana	To be adjudicated	Municipal Manager	Mr. V. Mqina and Ms. L.	Tuesday, September 26, 2023	111.00	Expired	-21.00

Name Of The Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
					2023				Mhlembana	26, 2023			
Maintenance of Solar for 36 Months in WMM LM Wards	WMM-LM 000900 MS WMM L	Ms. Mhlembana	Monday, July 24, 2023	90	Sunday, October 22, 2023	Ms. A. Ntongana	To be evaluated	Community Services	Mr. V. Mqina and Ms. L. Mhlembana	Tuesday, September 26, 2023	64.00	Valid	26.00
Reviewal 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. Ntanga and Mr. B. Hlangabezo	Tuesday, 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	Tuesday, September 26, 2023	-29.00	Valid	119.00
Maintenance of 2 VIP Toilets and Honey Sucking at Mbizana	WMM-LM 000102 MMT&hs	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. Rabie	Tuesday, September 26, 2023	35.00	Valid	55.00
Construction of Mgqutsalala 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. Hlangabezo and Ms. N. Mshweshwe	Tuesday, September 26, 2023	43.00	Valid	47.00
Bhukuveni to Ntshikitshane 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. Hlangabezo and Ms. N. Mshweshwe	Tuesday, September 26, 2023	46.00	Valid	44.00
Socio-Economic Infrastructure Assessment Study	WMM-LM 004/ S-EIAS	Ms. N. Jokweni	Friday, August 11, 2023	90	Thursday, November 9, 2023	Mr. M. Mtetandaba	To be evaluated	Municipal Manager	Ms. N. Xoko and Ms. Rabie	Tuesday, 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. Mtetandaba	To be adjudicated	Development Planning	Mr. S. Morlock and Ms. Ndzelu	Tuesday, 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	Tuesday, September 26, 2023	-9.00	Valid	99.00
Call Out Contract for Crane truck for 12 Months	WMM-LM 13/09/23/02 COC	Not Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Tuesday, 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	Tuesday, September 26, 2023	-9.00	Valid	99.00
Customer Care Satisfaction Survey	WMM-LM 13/09/23/04 CCS	Not Yet Appointed	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Not Yet Appointed	On Advert	Municipal Manager	Not Yet Appointed	Tuesday, September 26, 2023	-9.00	Valid	99.00
Construction of Mgomazi Access Road	WMM-LM 00013 M A/A	Not Yet Appointed	Friday, October 13, 2023	90	Thursday, January 11, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Tuesday, September 26, 2023	-17.00	Valid	107.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Bonginkosi Hlangabezo	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Mziwethu Mtetandaba	To be appointed	Development Planning	Viwe Nontanda, Nobusi Mshweshwe	Tuesday, September 26, 2023	12.00	Valid	78.00
Land Audit	WMM-LM 24/08/23/02 MLA	Siphele Morlock	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Asithethi Ntongana	To be evaluated	Development Planning	Sihle Khusi, Nyameka Ngejane	Tuesday, 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	Tuesday, 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	Tuesday, September 26, 2023	-20.00	Valid	110.00

Name Of The Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
			2023		2024					26, 2023			
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	Tuesday, 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

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.

WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY											
DEVIATIONS REGISTER											
Reported to council	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 Deviation
N /A	N/A	N/A	Bomba Deisil Mech and Suppliers (PTY) LTD	R 49,864.00	Maintenance of Backup Generator	Municipal Manager	Tuesday, September 26, 2023	Engineering Services	7 days Advert	Request for Quotation	The municipal backup generator was not functional for over 4 months and attempts to secure a suitably qualified bidder were not successful.

R 49,864.00
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### 13. Irregular Expenditure Fruitless and Wasteful Expenditure

The table below shows details of the transactions identified during the review of the quarter 4 appointments and contracts by the municipality's Internal Audit Unit, these transactions will require the standing committee to recommend to the executive committee to report these to council for further investigation and gathering of facts as well as recommendation of appropriate action to the council:

Winnie Madikizela-Mandela Local Municipality												
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2022-23												
Transaction details					Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	Description of Incident		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General comments
UI	DP	CC	TR	P	WO							
01 June 2023	EF008112-0007	Masinyane and Son	R 453,510	Bidder not disqualified for reasons other bidders were disqualified for and other bidders disqualified for reasons that no longer apply after the SCM regulations were revised	Irregular Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	This was an inconsistency in the application of elimination reasons used by the municipality
07 June 2023	EF008166-00005	Ingcali Agricultural Solutions	R 165,750	The bidder submitted a expires Tax PIN while the requirements required a valid Tax PIN	Irregular Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	This was an inconsistency in the application of elimination reasons used by the municipality
30 June 2023	EF008154-0003	Laz Investments	R 28,116	The bidder's quotation had calculation errors which were not picked up while other bidders were eliminated for the same reasons	Irregular Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	This was an inconsistency in the application of elimination reasons used by the municipality
29 September 2022	EF008150-00003	Masinyane and Son	R 1,194,685	Bidder not disqualified for reasons other bidders were disqualified for and other bidders disqualified for reasons that no longer apply after the SCM regulations were revised	Irregular Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	This was an inconsistency in the application of elimination

Winnie Madikizela-Mandela Local Municipality												
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2022-23												
Transaction details					Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	Description of Incident		<input type="checkbox"/>						
						UI	DP	CC	TR	P	WO	General comments
												reasons used by the municipality
31 July 2023	Ihea170	Iheans Travelling Agencies	R 20,400	Damages on a hired vehicle	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	A vehicle that was hired for the Acting Mayor was returned with damages that the municipality was required to pay for
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			1,862,460.99			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

A summary of the incident and the reasons for this to be considered irregular is given on the comments section of the table above. Details were also presented by the Internal Audit to the municipality's audit committee which reports will also form part of the investigations to follow

## 14. Database rotation

The following table indicates the service providers that have been utilised for the quarter ended 30 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	Specification	Ward No	CSD Number
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Core Function:Economic Development/Plan n	1,008.78	OPEN	REQUEST TO GAZZETE MUNICIPAL TRIBUNAL NOTICE	Pretoria	MAA A057 0434
INSTITUTE FOR LOCAL GOVERNMENT	4 karen street Bryston gauteng 2021	Core Function:Finance	1,070.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR MR. Z.A ZUKULU 23/24 FY	Johannesburg	MAA A069 0580

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
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	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,800.00	RECEIVED	REQUEST FOR ADVERTISEMENT IN TWO LOCAL NEWSPAPERS THE OFFICIAL OPENING MPHUTHUMI MAFUMBATHA SPORT FIELD PHASE ONE	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Solid Waste Removal:Solid Waste Removal	1,800.00	RECEIVED	REQUEST FOR RE ADVERTISEMENT FOR EXTENSION OF WASTE MANAGEMENT SERVICE	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,800.00	RECEIVED	REQUEST TO RE-ADVERTISE FOR SOCIO-ECONOMIC INFRASTRUCTURE SURVEY	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plan n	1,800.00	RECEIVED	REQUEST FOR A NEWSPAPER RE ADVERT FOR ASUPPLEMENTARY VALUATION ROLL 3	Ward 17	MAA A057 0434
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Mayor and Council	1,870.00	RECEIVED	REQUEST LUNCH FOR MPAC MEETING FOR 22 PEOPLE WITH 340 ML SOFT DRINKS A 340 ML JUICES	Ward 1	MAA A059 7432
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	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	1,900.00	OPEN	REQUEST TO ADVERTISE PUBLIC NOTICE FOR IDP;PMS & BUDGET PROCESS PLAN 2025 IDP & BUDGET REVIEW ON 2 LOCAL NEWS PAPERS	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	1,900.00	RECEIVED	REQUEST FOR ONE POST NAMELY ADMIN CLERK UNDER MUNICIPAL MANAGER	Ward 17	MAA A057 0434
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	MAA A094 3404
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	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	1,998.70	OPEN	REQUEST TO ADVERTISE CONSTRUCTION OF MGOMAZI ACCESS ROAD	Kokstad	MAA A094 3404
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	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Municipal Manager Town Se	1,998.70	RECEIVED	REQUEST FOR ADVERT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWSPAPERS ON THE 30TH AUGUST 2023	Kokstad	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Economic Development/Plan n	1,998.70	RECEIVED	REQUEST FOR A RE ADVERT FOR VALUATION ROLL	Kokstad	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Municipal	1,998.70	RECEIVED	REQUEST FOR ADVERTISEMENT IN TWO LOCAL NEWSPAPERS THE OFFICIAL OPENING ONE OF MPHUTHUMI MAFUMBATHA SPORT FIELD	Kokstad	MAA A094

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
		Manager Town Se					3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Project Management Unit	1,998.70	RECEIVED	REQUEST TO RE-ADVERTISE FOR CONSTRUCTION OF MGQUTSALALA ACCESS ROAD AN REQUEST TO RE-ADVERTISE CONSTRUCTION OF BUKUVENI TO NTSHIKISHANE CONC	Kokstad	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Non-core Function:Population Development	1,998.70	RECEIVED	REQUEST FOR ADVERTISEMENT OF SERVICE PROVIDER FOR MAINTENANCE OF 2 VIP TOILETS AND HONEY SUCKING OF A SEPTIC TANK IN MBIZANA TAXI RANK FOR 36	Kokstad	MAA A094 3404
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Core Function:Human Resources	1,998.70	RECEIVED	REQUEST ONE POST AGRICULTURAL OFFICER UNDER : DEVELOPMENT PLANNING PARMANENT	Kokstad	MAA A094 3404
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Human Resources	1,999.80	RECEIVED	REQUEST FOR 03 POSTS NAMELY: SECRETARY UNDER CORPORATE SERVICES ; SECR UNDER DEVELOPMENT PLANNING AND HCT COUNSELLORS X4 UNDER MUNICIPAL MANA OFFICE (12 MONTH'S CONTRACT ).	Ward 17	MAA A057 0434
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	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plan n	2,000.00	OPEN	REQUEST FOR PUBLIC NOTICE FOR INVITATION TO AWARENESS CAMPAIGN OF THE IMPLEMENTATION OF SPLUMA AND BUILDING CONTROL	Ward 17	MAA A057 0434
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	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Municipal Manager Town Se	2,000.00	RECEIVED	REQUEST ADVERT FOR ORDINARY COUNCIL MEETING IN 2 LOCAL NEWSPAPERS TO B THE 30/08/2023	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Economic Development/Plan n	2,000.00	RECEIVED	REQUEST FOR AN ADVERT FOR APPOINTMENT OF SERVICE PROVIDER FOR DEVELOPM MUNICIPAL LAND AUDIT.	Ward 17	MAA A057 0434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Core Function:Finance	2,000.00	RECEIVED	Request for advertising of Provision of Banking Services for 60 Months	Ward 17	MAA A057 0434
SA Board for People Practices	CONSTANTIA OFFICE PARK;WILLOWB CNR 14TH AVENUE & HENDRIK POTG 1709	Core Function:Human Resources	2,300.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR ANELE JOZELA	Pretoria	MAA A040 8065
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Core Function:Mayor and Council	2,442.00	RECEIVED	REQUEST CATERING FOR MEETING TO BE HELD AT COUNCIL CHAMBER ON THE 16/0	Ward 1	MAA A012 5170
MEYIFE CONSTRUCTION AND PROJEC	P O BOX 210168 WARD 9 BIZANA 4800	Core Function:Mayor and Council	2,700.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL MEETING TO BE HE 03 AUGUST 2023 AT COUNCIL CHAMBER	Ward 9	MAA A010 8394
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	3,208.50	RECEIVED	REQUEST FOR SUPPLY AND INTALLATION OF BATTERY FOR ISUZU KB WITH REGITR JRS 370 EC SIZE 669(12V CLASS A)	Ward 1	MAA A040 8288
SOUTHERN BUSINESS SCHOOL	P/BAG X03 HELDERKRUIN	Core Function:Human Resources	3,330.00	RECEIVED	PAYMENT FOR STUDY ASSISTANCE FOR ZIYANDA BEWU	Pretoria	MAA A000 9609



Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	3,553.50	RECEIVED	REQUEST FOR ONE BATTERY FOR TOYOTA BAKKIE WITH REGISTRATION NUMBE EC SIZE 669(12V CLASS A) AND ALSO NEED WHEEL ALIGNMENT	Ward 1	MAA A040 8288
ZUBA TRANSPORT SERVICES & CONS	P.O. BOX 210402 BIZANA EASTERN CAPE 4800	Core Function:Economic Development/Plan n	4,200.00	RECEIVED	REQUEST THE PROVISION OF CATERING BY MEANS OF LUNCH FOR 40 PEOPLE WHO ATTENDING IZININI CPA MEETING ON THE 19 JULY 2023.THE MEETING WILL BE COUNCIL CHAMBERS AND LUNCH TO BE SERVED AT 13H00.	Ward 17	MAA A003 0589
SANDULUBE TRADING AND PROJECTS	P O BOX 223 BIZANA BIZANA 4800	Non-core Function:Populatio n Development	4,250.00	RECEIVED	REQUEST FOR CATERING FOR 50 PEOPLE FOR DISASTER ADVISORY FORUM ON THE 2023 @ WARD 1( COUNCIL CHAMBER)	Ward 13	MAA A020 3044
MEYIFE CONSTRUCTION AND PROJEC	P O BOX 210168 WARD 9 BIZANA 4800	Core Function:Mayor and Council	4,375.00	RECEIVED	REQUEST CATERING FOR 35 WOMEN TRADITIONAL LEADERS FOR 15 AGUST 2023 AT CHAM;BERS	Ward 9	MAA A010 8394
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	4,500.00	RECEIVED	REQUEST FOR WATER 500ML	Ward 31	MAA A012 1475
SALGA EC	P.O. BOX 7457 EAST LONDON	Core Function:Human Resources	5,000.00	RECEIVED	PAYMENT FOR SALGA PROVINCIAL MEMEBRS ASSEMBLY 2023 MAFUMBATHA MLWAZI	East London	MAA A049 0384
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Roads	6,440.00	RECEIVED	REQUEST FOR REPLACEMENT OF ONE (1) NEW TYRE OF LOW-BAD; SINCE THE OLD BURST. REGISTRATION NUMBER FVS 109 EC; TYRE SIZE 315/80 R22.5	Ward 1	MAA A040 8288
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Core Function:Mayor and Council	6,565.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H ON THE 29 AUGUST 2023 AT COUNCIL CHAMBER AT 10H00	Ward 1	MAA A012 5170
LUSIKISIKI SPARES CC	P O BOX 207 PORT SHEPSTONE 4240	Core Function:Police Forces Traffic and	6,994.32	RECEIVED	REPLACEMENT OF BATTERY FOR TRAFFIC PATROL VEHICLES JDS 867 EC (12V85AH )150RC470CCA(SAE)CLASS A)	Ward 1	MAA A049 0384
BELL EQUIPMENT CO S A (PTY)LTD	P O BOX 7332 EMPANGENI RAIL 3910	Core Function:Roads	8,667.87	RECEIVED	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIE'S FOR BELL ROLLER REGISTRATION NO:JCF-371EC. WEIGHT EA AND DISCRIPTION OG BATTERY -TAPER	Empangeni	MAA A057 0434
LAZ INVESTMENTS	IMIZIZI A/A MNYAKA LOCATION 4800	Non-core Function:Libraries and Archives	8,832.00	RECEIVED	SUPPLY AND DELIVERY OF PERIODICALS FOR THE MONTH OF JULY	Ward 18	MAA A123 2148
AMANGUTE TRADING & PROJECTS	P.O BOX 10 WARD 1 BIZANA 4800	Core Function:Economic Development/Plan n	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	Ward1	MAA A041 5895
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	9,000.00	RECEIVED	REQUEST FOR CATERING FOR 100 PEOPLE FOR MAJAZI COMMUNITY MEETING AT M COMMUNITY HALL	Ward 1	MAA A131 6821
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR TOYOTA BAKKIE WITH REGISTRATIO KJ146EC	Ward1	MAA A040 8288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR TOYOTA BUKKIE WITH REGISTRA NUMBER KJ1 46 EC SIZE 265/60R18	Ward 1	MAA A040 8288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TOYOTA FORTUNER WITH REGISTRATION NUMBER KCB 798EC 265/60R18	Ward 1	MAA A040 8288

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	9,430.00	RECEIVED	REQUEST FOR TWO ALL TERRAIN TYRES FOR ISUZU 300L WITH REGISTRATION JFC 804 EC SIZE 265/60R18	Ward 1	MAA A040 8288
MIE (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Core Function:Human Resources	9,692.11	RECEIVED	REQUEST FOR VERIFICATION AND SCREENING OF CANDIDATES	Pretoria	MAA A000 1104
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	10,338.50	RECEIVED	REQUEST FOR TWO TYERS (ALL TERRAIN TYRES) FOR FORTUNER WITH REGISTRATI KCB 798 EC SIZE 265/60R18	Ward 1	MAA A040 8288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Fleet Management	10,374.87	RECEIVED	REQUEST FOR ALL TERRAIN TYRES FOR TOYOTA QUANTUM WITH REGISTRATION NU HMG225 EC SIZE 195R15	Ward 1	MAA A040 8288
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Core Function:Mayor and Council	11,000.00	OPEN	REQUEST TWO 15 SEATER TAXIS 1 FROM WARD 3 SITHUKUTHEZI TO OLIVER AND A THAMBO REGIONALD HOSPITAL AND 1 TAXI FROM WARD 24 EBENEZER TO OLIVER A ADELAIDE THAMBO REGIONALD HOSPITAL ON THE 3 OCTOBER 2023	Ward 31	MAA A000 3410
NANDI-LEE JNR	P.O.BOX 210428 BIZANA WARD 17 4800	Core Function:Mayor and Council	11,020.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR CAPCITY BUILDING WORKSHOP SESSION T ON THE 07 AUGUST 2023 AT MULTI PURPOSE YOUTH CENTRE AT 10H00.	Ward 17	MAA A068 9420
ARENA HOLDINGS	P.O BOX 2447 CAPE TOWN 8000 8000	Core Function:Human Resources	11,954.25	RECEIVED	RE-ADVERT FOR SM ENGINEERING SERVICES. PROVINCAL NEWSPAPERS	East London	MAA A007 6388
BLACK BUTTERFLY CONSTRUCTION	Amadiba A/A Ward 24 Bizana 4800	Core Function:Biodiversity and Landscape	12,000.00	RECEIVED	REQUEST FOR CATERING FOR 50 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 03 AUGUST 2023 AT NOBUKHWE GWALA COMMUNITY HALL (EBENEZER) WARD 24	Ward24	MAA A095 3085
GS7 TRADING	P.O.BOX 109 BIZANA WARD 6 4800	Core Function:Mayor and Council	13,200.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR THP AWARENESS EVENT TO BE HELD ON T 29 AUGUST 2023 AT KWAJALI (WARD 6)	Ward 6	MAA A109 7170
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008 2008	Core Function:Governance Function	14,019.07	RECEIVED	PAYMENT TO INSTITUTE OF INTERNAL AUDITORS FOR MEMBERSHIP	Pretoria	MAA A000 5432
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Solid Waste Removal	14,057.60	RECEIVED	REQUEST FOR PURCHASING OF 8 TYRES FOR (4 JFG 442 EC) AND (4 JNX 120 EC	Ward 1	MAA A040 8288
GUMLA CONSTRUCTION PTY LTD	P.O.BOX 124 WARD 16 BIZANA 4800	Core Function:Mayor and Council	15,000.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR THP AWARENESS EVENT TO BE HLED ON T AUGUST 2023 AT AFM HALL(WARD 16)	Ward 16	MAA A064 5689
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Core Function:Property Services	15,120.00	OPEN	REQUEST TO GAZETTE TARIFS AND SUPPLEMENTARY VALUATION ROLL	Pretoria	MAA A057 0434
CIGFARO	P.O BOX 4003 KEMPTON PARK GAUTENG	Core Function:Human Resources	15,796.00	RECEIVED	PAYMENT CIGFARO FOR MEMEBRSHIP FEES FOR ZUKULU AND MAHLAKA	Johannesburg	MAA A012 9791
HOMBA AND HOMBA TRADING ENTERP	P O BOX 210362 BIZANA WARD 17 4800	Core Function:Mayor and Council	15,950.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ORDINARY COUNCIL MEETING TO BE HELD 30 AUGUST 2023 AT COUNCIL CHAMBER AT 10	Ward 17	MAA A027 1773
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Core Function:Community Parks (including	16,476.00	RECEIVED	PAYMENT FOR MAINTENANCE OF POWER GARDEN TOOLS	Ward 31	MAA A025 2021
HLONGWANES SON	P.O BOX 210047 BIZANA	Core		RECEIVED	REQUEST QUANTAMS TO TRANSPORT COUNCILLORS TO ATTEND	Ward 19	MAA

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
TRADING ENTERPR	WARD 19 4800	Function:Mayor and Council	17,000.00		CAPACITY BUILDING TO BE HELD ON THE 27 JULY 2023 AT MZIMVUBU TOWN HALL		A080 5318
MUNSOFT (PTY) LTD	P O BOX 2488 HONEYDEW	Core Function:Finance	18,630.00	OPEN	PAYMENT FOR MUNSOFT WORKSHOP:SCM AND PROCUREMENT FOR M.MTETANDA;A.NTON AND S.NOQHAMZA	Pretoria	MAA A017 5705
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Electricity	18,860.00	RECEIVED	REQUEST FOR REPLACEMENT OF ALL FOUR (4) TYRES FOR ELECTRICITY BAKKIE REG NO. HWL 365 EC; TYRE SIZES 265/65R17.	Ward 1	MAA A040 8288
MAVUMA AGRICULTURAL PRIMARY	P.O BOX 871 BIZANA WARD 2 4800	Core Function:Mayor and Council	19,000.00	RECEIVED	CATERING FOR 150 PEOPLE IN WARD 02 FOR COMMUNITY EDUCATION MEETING ON 17.08.23	Ward 2	MAA A036 7171
BELL EQUIPMENT CO S A (PTY)LTD	P O BOX 7332 EMPANGENI RAIL 3910	Core Function:Roads	19,329.38	RECEIVED	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIE'S FOR CAT GRADER ; SINCE T EXPIRED . REGISTRATION NO: FSC-245 EC. THE BATTERY SIZE'S 3T-5760 750A 750A(EN) 12V95Ah X2	Empangeni	MAA A057 0434
AAAXA PROJECTS PTY LTD	P.O. BOX 67 BIZANA BIZANA 4800	Core Function:Mayor and Council	19,500.00	RECEIVED	REQUEST FOR LUNCH FOR WOMEN'S MONTH CELEBRATION ON THE 30 AUGUST 2023	Ward 1	MAA A009 0028
NOMINATION TRADING ENTERPRISE	NTSHAMATHE A/A MHLANGA LOCATION 4800	Core Function:Solid Waste Removal	20,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Ward 6	MAA A061 8209
KERVEL GROUP	P O BOX 204 BIZANA WARD 20 4800	Solid Waste Removal:Solid Waste Removal	20,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Ward 20	MAA A058 7576
ZISIMPILO TRADING ENTERPRIS PT	P.O.BOX 210675 WARD 30 BIZANA 4800	Core Function:Mayor and Council	20,300.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE ON THE 20 SEPTEMBER 2023	Ward 30	MAA A057 0434
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Core Function:Mayor and Council	20,500.00	RECEIVED	REQUEST TAXIS FOR TRANSPORTING COUNCILLORS TO ATTEND DERMACATION WORKS IN EAST LONDON ON THE 08 JULY 2023	Ward 31	MAA A000 3410
COKOTHO TRADING ENTERPRISE	P.O BOX 1039 FLAGSTAFF 4810	Core Function:Mayor and Council	21,900.00	RECEIVED	REQUEST CATERING FOR 200 PEOPLE IN NGQINDILILI COMMUNITY HALL	Ward 8	MAA A134 8895
THE INSTITUTE OF INTERNAL	P.O BOX 2290 BEDFORDVIEW 2008 2008	Core Function:Governance Function	22,011.00	OPEN	PAYMENT FOR N. FINGWA TO ATTEND REGIONAL CONFERENCE	Pretoria	MAA A000 5432
AMAZWETSHA TRADING CC	P.O. BOX 24 BIZANA ward 23 4800	Core Function:Mayor and Council	22,500.00	RECEIVED	REQUEST CATERING FOR MEN'S MEETING TO BE HELD ON THE 08 TO 09 SEPTEMBE UMGUNGUNDLOVU TRIBAL AUTHORITY (WARD 23)	Ward 23	MAA A001 7093
CJEEY HOLDINGS	AMANGUTYANA A/A MATHWEBU LOCATION WARD 30 4800	Core Function:Roads	22,830.00	RECEIVED	REQUEST OF THE SERVICE PROVIDER FOR TE DEMOLISHIN AND RECONSTRUCTION WALL FOR VMB COUNCIL SUPPORT . REMOVE AND REPLACE EXISTING HOLLOW DOOR VMB-TOILET.	Ward 30	MAA A112 4591
THOYAANA TRADING AND PROJECTS	IMIZI ADMINISTRATIVE AREA REDOUBT WARD 22 4801	Core Function:Mayor and Council	22,914.00	RECEIVED	HIRING OF 500 SEATER TENT WITH 500 CHAIRS	Ward 22	MAA A137 0352
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Core Function:Police Forces Traffic and	23,460.00	RECEIVED	REQUEST REPLACEMENT OF TRYES; FOR VIP PATROL CAR AND WHEEL ALIGNMENT S 265/60R18 91V ALL TERRAIN	Ward 1	MAA A040 8288
ESRI SOUTH AFRICA	P O BOX 652 HALFWAY HOUSE JOHANNESBURG 1685	Core Function:Town Planning Building	24,562.23	RECEIVED	PAYMENT FOR ANNUAL LICENCE RENEWAL	Johannesburg	MAA A000 3912

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
		Re					
THE MIDDLE MAN ENTERPRISE 485	P.O. BOX 14 BIZANA WARD 01 4800	Core Function:Marketing Customer Relati	25,000.00	RECEIVED	REQUEST TO PURCHASE 5 MUNICIPAL FLAGS AND 5 NATIONAL FLAGS	Ward1	MAA A021 5571
UNIVERSITY OF KWAZULU-NATAL	P.O BOX WESTVILLE CAMPUS VARSITY DRIVE; DURBAN 3630	Core Function:Administrative and Corpora	25,000.00	RECEIVED	PAYMENT FOR STUDY FEES FOR SONWABO SONGCA	Durban	MAA A012 8726
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 1	MAA A059 7432
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Core Function:Solid Waste Removal	25,800.00	RECEIVED	REQUEST FOR SUPPLY AND DELIVERY OF 400 PLASTIC RAKES	Ward 31	MAA A025 2021
PENTAGON GROUP 707	AMANGUTYANA A/A MBONGWENI LOCATION WARD 14 4800	Core Function:Human Resources	25,950.00	RECEIVED	REQUEST FOR DISINFECTION OF MUNICIPAL PREMISES	Ward 14	MAA A125 3387
BONGWAS CATERING AND PROJECT	P.O BOX 512 BIZANA WARD 25 4800	Core Function:Roads	27,000.00	RECEIVED	REQUEST TO REPLACE NEW ALUMINIUM DOOR 1;87MX91;5MM	Ward 25	MAA A036 5674
SIZA AND TK	ERF NO 987 EXT 4 4800	Core Function:Solid Waste Removal	27,500.00	OPEN	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	Ward1	MAA A131 6821
AMADONTI PROJECT MANAGERS	AMANGUTYANA A/A NTSIMBINI LOCATION WARD 30 4800	Core Function:Mayor and Council	27,900.00	RECEIVED	REQUEST 200 SEATER TENT WITH 200 CHAIRS FOR INITIATION AWARENESS CAMPA HELD ON THE 13 SEPTEMBER AT HEWU TRADITIONAL COUNCIL	Ward 30	MAA A128 9277
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Core Function:Mayor and Council	28,000.00	RECEIVED	REQUEST FOR FRUIT PACKS WITH WATER	Ward 31	MAA A012 1475
SWORD GROUP	P.O BOX 228 ALBANY BUILDING WARD 17 4800	Core Function:Roads	28,200.00	RECEIVED	REQUEST FOR SERVICE PROVIDER TO MAINTAIN SUPPLY CHAIN OFFICE'S THESE I PAINTING ;TILLING AND AND CLOSNG HOLE'S .	Ward 17	MAA A044 7951
WHY NOT TRADING 01	P O BOX 210036 BIZANA WARD 02 4800	Core Function:Police Forces Traffic and	28,500.00	RECEIVED	REQUEST FOR CATERING FOR 300 PARTICIPANTS FOR COMMUNITY SAFETY AWARENE CAMPAIGN ON THE 29 SEPTEMBER 2023 AT WARD 2	Ward 26	MAA A101 6109
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Core Function:Mayor and Council	29,000.00	RECEIVED	REQUEST 2 TAXIS TO TRANSPORT COUNCILLORS TO ATTEND CAPACITY BUILDING W AT QUEENSTOWN ON THE 23 JULY 2023	Ward 13	MAA A060 1727
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Mayor and Council	29,000.08	RECEIVED	REQUEST FOR SEWING MACHINE(OVERLOCKER)	Ward 26	MAA A135 3780
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Core Function:Roads	29,163.67	RECEIVED	SUPPLY AND DELIVERY OF DOUBLE CYLINDER LOCK	Ward 26	MAA A135 3780
NDIZANOYOLO TRADING ENTERPRISE	P.O BOX 67 BIZANA 4800	Administrative and Corporate Support:Cor	29,250.00	OPEN	REQUEST CHAIR COVERS FOR VISITORS	Ward 14	MAA A008 5884
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Core Function:Mayor and Council	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 GQEBERHA	Ward 17	MAA A036 9147

Creditor Name	Creditor Address	Function Name	Value	Status	Specification	Ward No	CSD Number
EVETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Core Function:Police Forces Traffic and	30,000.00	RECEIVED	PAYMENT FOR CBD ROAD MARKINGS	Ward 4	MAA A026 0078

**1,205,172.53**

## 15. 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 THE 1 <sup>st</sup> Q								
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/ 02/18/02EN G	R 78,175,109.23	R 31,984,133.12	R 11,103,524.71	R -	R -	R 801,358.72	R 801,358.72	R 4,326,151.59
Sage VIP	Payroll System	None Provided	R -	-R 283,395.82	-R 557,458.19	R -	R -	R -	R -	-R 861,144.95
Sizanane Consulting	General Valuation Roll 2019/2024	Valluation Roll 2019/2024	R 1,576,425.00	R 581,897.44	R 581,897.44	R -	R -	R -	R -	R 581,897.44
Munsoft (PTY) LTD	Financial and Billing System	MBIZ LM ICT DUE DELIGENT S	R -	-R 5,318,113.79	-R 10,174,125.16	R -	R 285,908.98	R -	R 285,908.98	-R 15,190,732.91
Indwe Risk Services	Provision of Insurance Services	MBIZ LM/02/05/18 /INS/BTO	R 876,543.75	R -	-R 2,567,674.53	R -	R -	R -	R -	-R 4,806,877.51
First Rand	Provision of	MBIZ	R	-R	-R	R	R	R	R	-R

		CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q								
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
Limited	Banking Services	LM/06/03/18 /LT/BTO	-	7,524,870.94	9,657,484.60	-	-	-	-	16,245,864.06
Conlog	Prepaid electricity agent	Fef:6/1/1/5	R -	-R 6,727,453.16	-R 7,349,569.20	R -	R -	R -	R -	-R 8,789,825.27
West Bank Limited	Fuel	MBIZ LM/06/03/18 /LT/BTO	R -	R -	-R 5,521,475.59	R -	R -	R -	R -	-R 5,975,851.29
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R 0.13	-R 1,382,984.78	R -	R -	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 455,292.19	R 455,292.19	R -	R -	R -	R -	R 208,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	-R 5,602,000.00	-R 9,329,270.59	R -	R -	R -	R -	-R 13,575,722.50
Ndlela Mhlophe Trading	Website Revamp	MBIZ LM 0058 WEB	R 805,000.00	R 168,500.00	R 168,500.00	R -	R -	R -	R -	R 168,500.00
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants( Ele Load Forecasting )	MBIZ LM 0055 CON	R 345,000.00	R 345,000.00	R 345,000.00	R -	R -	R -	R -	R -
Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	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 AMR'S	R 2,129,902.23	R 1,800,336.15	R 101,409.53	R -	R -	R 105,558.98	R 105,558.98	-R 1,210,262.35
Iqhaya 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 287,011.75	R -	R -	R 280,772.35	R 280,772.35	R 6,239.40
Iqhaya		WMM-	R	R	R	R	R	R	R	R

		CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q								
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
Design and Workshop	Manufacturing Hubs	LM(Panel of Consultants )	3,850,372.50	3,850,372.50	3,164,366.38	-	-	-	-	2,017,822.13
Bukhobethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 27,820,800.00	R 27,820,800.00	R 21,224,400.00	R -	R -	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 1,232,705.70	R 205,357.73	R -	R -	R -	R -	R 234.29
Phahle Construction	Maintenance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R -	R -	R -	R -	R -	-R 448,965.09
Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	-R 456,420.78	R -	R 74,687.28	R -	R 74,687.28	-R 2,842,866.72
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	-R 2,243,140.26	R -	R 571,369.79	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 6,581,971.41	R 6,581,971.41	R -	R -	R -	R -	R 5,897,168.03
Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R 3,256,364.38	R 2,534,725.60	R -	R -	R -	R -	R 102,691.34
Oracle Energy and Power	Electrification of Nomlacu Village	WMM LM00059E MV	R 5,485,723.24	R 5,485,723.24	R 5,485,723.24	R 1,158,062.68	R 1,101,455.44	R -	R 2,259,518.12	R 946,482.55
Nikhwe Group	Bizana Mini Market	WMM 001/MS-21	R 2,404,750.80	R 2,404,750.80	R 2,404,750.80	R -	R 267,654.81	R -	R 267,654.81	-R 219,997.70
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(R T-46)	R -	R -	R -	R -	R 20,661.39	R -	R 20,661.39	-R 186,733.77
Isivuno Esihle Construction	Construction of Tshuze to Luphilisweni Access Road	WMM/LM 00097	R 7,534,851.06	R 7,534,851.06	R 7,534,851.06	R -	R -	R -	R -	R 805,691.59
YG Solutions	Electrification of Msarhweni Village	WMM LM 0060E	R 8,162,989.79	R 8,162,989.79	R 8,162,989.79	R -	R -	R -	R -	R 2,586,167.62
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -	R 371,605.76	R 209,937.23	R -	R 581,542.99	-R 755,466.27
Tunimart(PTY	Provision of Traveling	WMM LM 30/06/22/01	R -	R -	R -	R 82,627.17	R 546,151.90	R -	R 628,779.07	-R 1,114,781.33



		CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q								
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
)LTD	Agency for 36 months	TRA								
Bomba Diesel	Supply and Delivery of Stationery for 12 months	WMM LM 18/09/09/1/01	R -	R -	R -	R -	R -	R 492,900.00	R 492,900.00	-R 776,106.73
Thahle Project Jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R 19,990,389.66	R 19,990,389.66	R -	R 1,999,034.91	R -	R 1,999,034.91	R 1,999,075.23
Mabozela Trading Enterprise JV Boboshe Trading Enterprise	Electrification of Redoubt Village (Ward 20) 180 Households	WMM LM 00057E MV	R 4,845,112.10	R 4,845,112.10	R 4,845,112.10	R -	R -	R -	R -	R 2,354,907.64
XS Dollarz	Construction of DLTC Guard House	WMM LM 08/12/22/01 CGH	R 860,706.00	R 860,706.00	R 860,706.00	R -	R -	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 1,557,620.17	R 1,557,620.17	R -	R -	R -	R -	R 410,097.58
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 ECDC	R 4,061,813.16	R 4,061,813.16	R 3,494,043.85	R 303,885.20	R 503,929.08	R 454,215.44	R 1,262,029.72	R 493,499.33
Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,884,206.38	R 5,884,206.38	R 5,884,206.38	R 1,067,594.74	R -	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	WMM LM 0064 SRM	R -	R -	R -	R -	R 193,000.00	R -	R 193,000.00	-R 1,173,420.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 7,894,646.45	R 7,894,646.45	R 7,894,646.45	R -	R 559,204.47	R -	R 559,204.47	R 563,006.59
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,660,152.80	R 5,660,152.80	R 5,660,152.80	R -	R -	R -	R -	R 348,461.81
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 6,825,933.78	R 6,825,933.78	R 6,825,933.78	R 205,647.60	R 506,033.07	R 2,173,546.00	R 2,885,226.67	-R 393,647.48
LG Construction TA LGC	Hiring of Construction Plant and	WMM LM 08/12/22/02 HPC	R 5,232,704.10	R 5,232,704.10	R 5,232,704.10	R -	R 615,238.51	R -	R 615,238.51	R 440,578.19

CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q										
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
Construction	Trucks									
Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	MBIZ LM 0055 CON	R 607,200.00	R 607,200.00	R 607,200.00	R -	R -	R -	R -	R 201,590.40
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,632,704.82	R 1,632,704.82	R 1,632,704.82	R -	R -	R 966,148.25	R 966,148.25	-R 865,760.02
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R -	R -	R -	R -	R -	R -	-R 650,578.00
ZML Group	Electrification of Zizityaneni Village	WMM LM 00058E	R 7,836,167.58	R 7,836,167.58	R 7,836,167.58	R 1,804,350.54	R 1,127,647.80	R -	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 02/06/22/01 PST	R 542,376.67	R 542,376.67	R 542,376.67	R -	R -	R -	R -	R 179,526.67
NanoChip Technologies	Supply and Delivery of Laptops and Desktops	WMM LM 16/03/23/01 SLD	R 1,524,520.00	R 1,524,520.00	R 1,524,520.00	R -	R -	R 213,120.00	R 213,120.00	R -
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM 04/08/22/02 RMD	R -	R -	R -	R 237,229.48	R 117,133.83	R 210,944.50	R 565,307.81	-R 799,707.81
Lilitha Project Managers	Preparation of GRAP Compliant Fixed Asset Register	WMM LM 14/06/22 FAR	R 1,722,106.00	R 1,722,106.00	R 1,722,106.00	R -	R -	R -	R -	R 1,722,106.00
Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	WMM LM 03/11/22/05 EMT	R -	R -	R -	R -	R -	R -	R -	R -
Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -	R -	R -	R -

		CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q								
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
VHB and Associates	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 3,811,832.48	R 3,811,832.48	R 3,811,832.48	R -	R -	R -	R -	R 3,430,649.24
Nikhwe Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -	R -
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,302,481.25	R 1,302,481.25	R 1,302,481.25	R -	R -	R 898,150.00	R 898,150.00	-R 472,395.99
Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	WMM LM 00081 RVL	R 3,491,945.22	R 3,491,945.22	R 3,491,945.22	R -	R -	R 695,095.65	R 695,095.65	R 2,796,849.57
Ziinzame 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 -	R -	R -	R -
Ziinzame Consulting Engineers	Rehabilitation of Matshezini Access Road	MBIZ LM 0055 CON	R 307,674.95	R 307,674.95	R 307,674.95	R -	R -	R -	R -	R 59,083.23
S.Zoko Consulting	Rehabilitation of Ntamonde Access Road	MBIZ LM 0055 CON	R 508,801.44	R 508,801.44	R 508,801.44	R -	R 68,558.95	R -	R 68,558.95	R 27,338.44
S.Zoko Consulting	Rehabilitation of Mgodini to Mcinjweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R 433,683.34	R 433,683.34	R -	R -	R -	R -	R 159,301.47
Ziinzame Consulting Engineers	Maintenance of Monti Access Road	MBIZ LM 0055 CON	R 253,105.02	R 253,105.02	R 253,105.02	R -	R -	R -	R -	R 12,190.01
Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	MBIZ LM 0055 CON	R 10,217,253.61	R 10,217,253.61	R 10,217,253.61	R -	R -	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 -	R -	R 34,570.00	R 24,480.00	R 59,050.00	-R 59,050.00
Nkwali AM	Fencing of	WMM-LM	R	R	R	R	R	R	R	R

CONTRACT REGISTER EXPENDITURE FOR THE 1 <sup>st</sup> Q										
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	23-Jul	23-Aug	23-Sep	Current year Expenditure	Closing Balance
	Mphuthumi Mafumbatha Staidum	04/05/23/06	4,863,852.26	4,863,852.26	4,863,852.26	-	3,673,679.89	-	3,673,679.89	1,190,172.37
The Mane's	Supply and Delivery of Cleaning Resources	WMM LM 04/08/22/01 SDC	R -	R -	R -	R -	R -	R 182,030.00	R 182,030.00	-R 182,030.00
Citeplan	Kubha/Magu sheni LSDF	WMM LM /24/0822 K/M LSDF	R 276,000.00	R 276,000.00	R 276,000.00	R -	R -	R 12,000.00	R 12,000.00	R 264,000.00
Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 5,221,160.12	R 5,221,160.12	R 5,221,160.12	R -	R -	R 925,333.37	R 925,333.37	R 4,295,826.75
			R 263,861,364.40	R 183,863,015.31	R 127,900,548.00	R 5,231,003.17	R 12,475,857.33	R 9,171,513.83	R 26,878,374.33	-R 25,337,039.48

## 16. 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 Important 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,	Budget and Treasury	NO	One quote requested	Sole Provider

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
						2023				
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	Coporate Services	NO	One quote requested	Sole Provider
Not Paid	N/A	Government Printing Works	R 1,008.78	Printing Works for Provincial and Local Impotant 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 fot 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	Stadio Higher Education	R 3,330.00	Study Fees for Fleet Officer	Z.Zukulu	Tuesday, August 15, 2023	Coporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN.0003645	S.A. Borad for Peaplo Practices	R 2,300.00	Local Government Oversight for Mr.Jozela	Z.Zukulu	Wednesday, September 27, 2023	Coporate 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							

## **PART 2 – SUPPORTING DOCUMENTATION**

### **1. Preparation of the Annual Financial Statements**

The MFMA requires that the accounting officer of a municipality must prepare the annual financial statements of the municipality or municipal entity and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing. Similarly, the accounting officer of a municipal entity must prepare the annual financial statements of the entity and within two months after the end of the financial year to which those statements relate, submit the statements to the parent municipality and the Auditor-General. This means that the 2022/23 annual financial statements must be submitted by 31 August 2023 to the Auditor-General for auditing.

### **2. Preparation Process**

The process starts with the year-end closure processes as follows:

- Stock count
- Verification and assessment of assets
- Review of the Infrastructure asset register
- Correction of prior year errors
- Closure of the General ledger

### **a. Stock Count**

The municipality runs a storeroom managed with the Assets and Stores Management Unit that oversees proper recording and accounting for stock movements.

The inventory count is performed to ensure that all stock movements were recorded and to test effectiveness of stock control measures. This is a process that is done in the presence of the Auditor-General or delegate, in this case delegated to our Internal Audit Unit. The stock count was performed on Friday the 30th of June 2023 in the following storerooms:

- Finance
- Refuse removal
- Cultural Village
- Electricity

On 30 June 2023, the stores management section conducted a 100% verification of inventory in the municipal stores for purposes of ensuring that inventory for year-end has been correctly valued at reporting date. The preparations for a successful inventory count were carried out through implementing the approved AFS compilation plan. For increased assurance, the Auditor General and internal audit of the municipality was invited to take part in the inventory count.

The results of the inventory count showed inventory levels valued at an amount of R 1 383 522.59. The inventory movements for the quarter can be broken down as follows:

	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity	Electricity	1 061 563.66		2 145.25	49 775.33	1 009 643.08
Refuse	Solid Waste Removal	244 908.16	89 970.00	15 584.05	261 669.69	57 624.42
Stationery	B.T.O	525 174.46			247 555.26	277 619.20
Building Material	Building Mterial	2 865.00				2 865.00
Cleaning Material	Admin & Corporate Support	93 863.09			58 092.20	35 770.89
Security Equipment	Security Equipment	-			-	-
Fuel	Fuel	-	31 169.49		31 169.49	-
Animal Feed	Licensing and control of animals	-	158 000.00		158 000.00	-
Disaster PPE	Human Resources	-	-		-	-
<b>TOTAL COST</b>		<b>1 928 374.37</b>	<b>279 139.49</b>	<b>17 729.30</b>	<b>806 261.97</b>	<b>1 383 522.59</b>

A report from Internal audit on the observations during the stock count indicated that there are items of stock in the electricity stores that were had no record of how they were procured or how and when they were received. On enquiring about the items, the manager from Electricity indicated that the items were procured through the High Mast project. The following was recommended:

- No department to receive and store inventory items without the personnel from Stores management
- Managers to be held liable for stock discrepancies
- The municipality to find a centralised stores facility



## b. Compilation of the movable asset register

The municipality has movable assets that are 100% managed internally and Infrastructure assets that are managed through an external service provider due to their complex nature and specialised skill required.

The movable asset register is subject to monthly reconciliations which assists the sections to track and deal with changes monthly, including the processing of monthly depreciation. The 4<sup>th</sup> quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

- Conditional assessment of assets
- Updating of asset custodians
- Reassessment of useful lives
- Updating of asset locations
- Confirmation of physical existence
- Completeness of the asset register

From a combination of the events which transpired during the year and outcome of the asset verification conducted, the asset management section recommended that a disposal of assets with a carrying amount of R 799 237,12 through auction (where applicable) be approved as previously reported as per the summary below:

ASSET CATEGORY	COST/DRC	ACCUM. DEPREC OPENING 1 JULY 2022	2022/23 CURRENT YEAR DEPRECIATION	CLOSING ACCUM DEPREC 31 JUNE 2023	NET BOOK VALUE 30 JUNE 2023
FURNITURE AND FIXTURES	2 222 226.72	1 880 878.89	100 164.90	1 908 718.32	105 229.03
INTANGIBLE ASSETS	89 900.00	89 899.00	-	89 899.00	1.00
MACHINERY AND EQUIPMENT	257 350.00	235 266.94	3 956.54	239 223.49	18 126.51
TRANSPORT ASSETS	760 469.70	-	84 589.12	84 589.12	675 880.58
<b>TOTAL</b>	<b>3 329 946.42</b>	<b>2 206 044.84</b>	<b>188 710.57</b>	<b>2 322 429.93</b>	<b>799 237.12</b>

Reasons for disposal can be summarised into the following groupings below:

- Irreparable, damaged and no longer function as required by the management

- Lost/stolen/damaged and reported to the insurance
- Used up and no longer functioning as intended

### **c. Review of Infrastructure register**

During the fourth quarter, the municipality advertised a tender to acquire the services of a suitable service provider that can assist the municipality with preparation of the immovable asset register for a period of 12 months. The submissions from bidders was evaluated and adjudicated during the quarter and Lilitha Project managers was the successful bidders appointed by the municipality.

The asset management section invited key stakeholders within the municipality and conducted an inception meeting on the 22<sup>nd</sup> June 2023 where the pertinent matters were discussed and the planning was initiated.

The municipality has conducted 4 additional meetings with the service provider where the submission of information is facilitated and outstanding information as well as challenges are circumvented. The service provider has since been on site and has, after gathering the relevant information, mapped all the places for verification on the GIS maps. On site verifications have also been concluded as per the update below.

The process of the review of the infrastructure register includes, but not limited to:

- Unbundling of completed assets
- Valuation of investment properties and buildings
- Assessment of useful lives and residual values where applicable
- Impairment assessment
- Review of engineering and accounting standards used

Below is a summary of the progress made to date on the exercise which we hope will be completed earlier this year than in the past:

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
<b>PLANNING</b>									
1	Infrastructure Assets	Kick-off meeting	Kick-off meeting with client to clarify scope of work and way forward as well as meeting frequency	Lilitha	M Majikija	H	22/06/2023	100%	Kick-off meeting held 22 June 2023
2	Infrastructure Assets	Compile Project Action Plan & Programme	Draft project plan with all deliverables and milestones	Lilitha	M Majikija	H	26/06/2023	100%	Project Plan Completed and Circulated for comments
<b>EXECUTION</b>									
3	Infrastructure Assets	Obtain Updated Project List/Contracts Register/Commitments Register & Retention Register	Obtain existing municipal data e.g. asset lists, maps, GIS data, Project data (incl. Bills of Quantity) and As-built Drawings	Lilitha/ WMMLM	M Majikija	H	05/07/2023	100%	Latest audited registers circulated by Mr Mthimde
4	Infrastructure Assets	Compile/Update project Lists & files since 1 July 2022 to AR	Identify projects completed since 1 July 2021 and provide the following: - Practical completion certificate - Drawing showing the location and extent of the project - Total project expenditure – consultant and construction costs - Bill of quantities attached to the last payment certificate - As-Built drawings - Obtain Coordinates for each project - Check expenditure on all projects since 1 July 2020 and that it reconciles with the Financial System.	Lilitha/ WMMLM	M Majikija / O Mhasa	H	10/07/2023	100%	Payment Certificates, BoQ's and Completion Certificates circulated by Mr Mthimde on 02 July 2023. Practical Completion Certificates for in-house completed projects circulated on the 06 July 2023.  A list of outstanding issues on BOQs was sent to the Municipality on the 16th of August 2023. Mr Mthimde indicated that he is liaising with the Project Management department to find a resolve on the listed items. The affected projects are: > Mpetshwa to Bonda Access road > Ndinomntu Access road > Bazana Access road

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMMLM	M.Mqina	H	10/07/2023	100%	Costing and practical completion certificates for assets upgraded were e-mailed by Mr Mqina. Maps were marked up with new and replaced lines and transformers but was not split per project. <b>Mr Mqina was requested to mark up the 2019 7 km MV lines and the 2022 5 km MV lines to be split on the register.</b>
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	31/07/2023	100%	Completed and awaiting to be imported into the FAR
7	Infrastructure Assets	Spatial Maps of Infrastructure Assets	Prepare spatial maps of infrastructure for technical staff to verify coverage and existence.	Lilitha	O. Mhasa & GIS specialist	M	25/07/2023	100%	Completed
8	Infrastructure Assets	Classify additional assets for inclusion into register	Specify types of assets to be linked to the Asset Catalogue.	Lilitha	F Durr	L	10/08/2023	100%	Only projects with outstanding information are not ready for inclusion into the FAR
9	Infrastructure Assets	Record assets and relevant information (including Project data & WIP Expenditure)	Import Assets into Asset Register format. Completed Projects to be identified spatially and recoded as actual costs. Expenditure for WIP projects to be recorded. (This will be updated as information is made available)	Lilitha	F Durr	M	31/07/2023	100%	Most of the proejcts were imported excpet for Mafumbatha Stadium on which the Completion date need to be determined.
10	Infrastructure Assets	Record all asset movements (incl Land & Buildings)	Record all additions/impairments/disposals, reviewed conditions, Replacement/Refurbishment and RUL. This will include movement in values of Land & Buildings	Lilitha	F Durr & Accountant	H	02/08/2023	100%	In progress. Additions recorded in the WIP register totals <b>R 110,855,832.55. Decision should be made to capatilze the Mafumbatha stadium as it was not capatalised yet.</b>
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	10/08/2023	100%	

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
12	Investment Property	Assessment	Assess all properties controlled by the WMMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2023	100%	Mr Lindstrom received the lease agreements on the 19th of July 2023 . The previous year only 6 lease were on the register and this year there was 7 th one that was not included last year. Mr Lindstrom will visited the Municipality on the 24th of July 2023 where he will be at municipal premises to start with verification of assets.  Mr Lindstrom submitted the Land & Buildings Register on the 6th of August 2023. <b>Six properties were sold but there were only 1 (erf1812) on the register. Apparently the other 5 were never registered and therefore did not show up on the Deeds Register. Municipality to comment on this</b>
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2023 and provide detailed workings and methodology	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2023	100%	Fair Value of Investment Properties included in Land & Building Register
REPORTING AND UPLOADING ON MUNSOFT									
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	18/08/2023	100%	Delayed, due outstanding info as reported above.
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	22/08/2023	100%	
16	Infrastructure Assets	Update Project Spatial Files	Ensure that all project as-built drawings or sketched is updated on the GIS system	Lilitha	F Durr/O. Mhasa	M	21/08/2023	100%	
RESPONDING TO AUDIT QUERIES									
17	Infrastructure Assets	Audit queries	Attend to any RFI's & COAF's Audit Queries after submission of Register, Audit Action Plan inputs if required	Lilitha	F Durr/M Majikija	H	01/09/2023 to 30/11/2023		

Challenges resulting to delays in the completion of the Infrastructure Fixed Asset Register and therefore delaying the finalisation of the Annual Financial Statements are as follows:

- BOQs reconciling to the amounts paid for the following projects:
  - Mphetshwa to Bonda Access Road
  - Ndinomntu Access Road
  - Bazana Access Road
- Completion certificate for Mphuthumi Mafumbatha with BOQs reconciling to the amounts paid (Practical Completion that was issued when the field was opened for utilization)
- Marking of the 2019 7 km MV line replacement on the map by the municipality
- Marking of the 2022 5 km MV line replacement on the map by the municipality
- Clarity by the municipality on the land or property that was sold but was never registered in the deeds on the municipality's name.

These have resulted in the register not being finalised and submitted to the municipality on the targeted date of the 18<sup>th</sup> August 2023.

Follow up sessions were held with both infrastructure and Development planning to get these resolved and finalised before close of business day on the 23<sup>rd</sup> of August 2023, however, these were only resolved on the 30<sup>th</sup> of August 2023 causing serious delays in the preparation of the annual financial statements and therefore resulting in submission of the annual financial statements that could not be reviewed as necessary before submission.

#### **d. Correction of prior year errors**

During the review of the current year activities there we items noted that should have been recorded in the prior years. The following is a summary of issues that needed correction:

- Billing for electricity for some conventional meter customer where they were linked to incorrect categories
- VAT refunds emanating from the audit conducted by SARS for the past 5 years from 2017
- Leave provision for some contract employees whose contracts were expected to end but were then extended and erroneously terminated on the municipal payroll system
- Reversal of debtors raised in the prior years and subsequently effected on the affected accounts but journals not reversed
- Invoices relating to a printing contract with GENBIZ that were not paid during the change over from manual to debit orders
- Correction of cellphone and data allowance for councillors as a result of the correcting of the gazette of upper limits for political officer bearers which was done after year-end
- Invoices for a workshop that was held in June 2022 budget were only submitted after the annual financial statements had been concluded and submitted for audit

- Reclassification of VAT receivable into Statutory Receivables as per the interpretations issued by the Accounting Standards Board on the classification of VAT.

### **3. SUMMARY OF THE CURRENT YEAR OUTCOMES**

Below are is a summary of the municipality's financial results starting with the Financial Position, Financial Performance and Cashflow results:

#### **a) Financial Position**

The municipality's total assets have increased from R1.1 billion to R1.3 billion with the following main areas of improvement:

- Property, Plant and Equipment
- Cash and Cash Equivalents
- Operating lease asset
- Statutory receivables

The municipality's total liabilities have also decreased from R103 million to R102 million with the following main contributors:

- Payables from exchange transactions
- Unspent conditional grants (GBS Grant)
- Provisions

The municipality's net worth has also increased from R1 billion to R1.2 billion indicating the good efforts in investing on infrastructure development.

These results are still pending finalisation of the following items:

- Landfill site rehabilitation provision expected to be completed by the 24<sup>th</sup> of August 2023
- Valuation of investment properties expected to be completed by the 23<sup>rd</sup> of August 2023
- Review of the infrastructure assets register expected to be completed by the 25<sup>th</sup> of August 2023

#### **b) Financial performance**

The municipality's financial performance indicates how revenue and expenditures were managed during the year. The municipality has recorded an operation surplus of over R145 million for the year which is also in line with the increase on the municipality's net worth.

The municipality's total revenue has increased from R466 million to R543 million with the following areas to be noted:

- Government grants and subsidies
- Interest received
- Service Charges (electricity)
- Fines, Penalties and Forfeits

The municipality's total expenditure has increased from R361 million to R371 million with the following areas contributing to the increase:

- Contracted services
- Bulk purchases
- Employee Related costs

c) Cash flow

The municipality has recorded an increase of over R82 million on its cash and cash equivalents from R277 million to R360 million. This is very important in ensuring the municipality continues operating even under difficult economic conditions. This allows the municipality to be able to contribute its own funds in the development of infrastructure.

The municipality has seen an increase in net cash flows from operating activities of R22.8 million from R178 million to R201 million with the following areas contributing:

- Increase in Grants received
- Decrease in sale of goods
- Increase on cash paid to suppliers
- Increase on interest income

A decrease on investing activities has also been recorded from R159 million to R118 million, this relates to creation of assets in the form of infrastructure investment.

#### **4. 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 were to commence duties during the month of September 2023.

## 5. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange 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	24,567	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 Debtors	1700	–	–	–	–	–	–	–	401	401	401			
Interest on Arrear Debtor Accounts	1810	1,643	644	632	621	611	590	539	15,092	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	2,309	2,018	68,581	107,587	78,397	–	–	
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	2,309	2,018	68,581	107,587	78,397	–	–	

The table above shows municipal debtors for the period ended 30 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.

## 6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	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.

## 7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.005311449	0	n/a	not fixed	15,926	85	(7,313)	-	8,698
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.005958608	0	n/a	not fixed	8	0	-	-	8
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.006512255	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	0.005482211	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
										463,378	2,992	(41,708)	-	424,661
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>463,378</b>		<b>(41,708)</b>	<b>-</b>	<b>424,661</b>

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.

## 8. Allocation and grant receipts and expenditure

### a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	349,397	–	–	145,073	87,349	56,149	64.3%	349,397
Local Government Equitable Share		–	341,204	–	–	142,168	85,301	56,867	66.7%	341,204
Finance Management		–	2,100	–	–	2,100	525			2,100
Integrated National Electrification Programme		–	–	–	–	–	–			–
EPWP Incentive		–	3,222	–	–	805	806			3,222
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant	3	–	2,871	–	–	–	718	(718)	-100.0%	2,871
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	500	–	–	–	125	(125)	-100.0%	500
Health subsidy		–	–	–	–	–	–	–		–
Capacity Building and Other		–	500	–	–	–	125			500
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	–	349,897	–	–	145,073	87,474	56,024	64.0%	349,897
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	71,555	–	–	21,526	17,889	2,287	12.8%	71,555
Municipal Infrastructure Grant (MIG)		–	54,555	–	–	15,926	13,639	2,287	16.8%	54,555
Neighbourhood Development Partnership		–	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–	–	–	–	–	–			–
Integrated National Electrification Programme Grant		–	17,000	–	–	5,600	4,250			17,000
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	–	71,555	–	–	21,526	17,889	2,287	12.8%	71,555
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	421,452	–	–	166,599	105,363	58,312	55.3%	421,452

The above table shows grants received for the period ended 30 September 2023.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

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

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 - Q1 F

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
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]					-	
<b>Provincial Government:</b>		-	-	-	-	
Health subsidy					-	
					-	
					-	
Other transfers and grants [insert description]					-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Municipal Disaster Recovery Grant					-	
					-	
Other capital transfers [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

The table above shows spending progress on the approved rollovers for the year being implemented.

## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
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		-	-	-	-	-	-	-		-
<b>Payments</b>										
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		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	170,828	-	(21,068)	97,450	42,707	(54,743)	-128%	170,828
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(141,376)	-	(13,433)	(28,831)	(35,344)	(6,513)	18%	(141,376)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(141,376)	-	(13,433)	(28,831)	(35,344)	(6,513)	18%	(141,376)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-		-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	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.

## 10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
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
<b>Total current assets</b>		–	<b>413,370</b>	–	<b>570,784</b>	<b>413,370</b>
<b>Non current assets</b>						
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		–	–	–	–	–
<b>Total non current assets</b>		–	<b>875,374</b>	–	<b>889,149</b>	<b>875,374</b>
<b>TOTAL ASSETS</b>		–	<b>1,288,744</b>	–	<b>1,459,934</b>	<b>1,288,744</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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		–	–	–	–	–
<b>Total current liabilities</b>		–	<b>99,779</b>	–	<b>78,349</b>	<b>99,779</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		–	22,484	–	11,485	22,484
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		–	<b>22,484</b>	–	<b>11,485</b>	<b>22,484</b>
<b>TOTAL LIABILITIES</b>		–	<b>122,263</b>	–	<b>89,834</b>	<b>122,263</b>
<b>NET ASSETS</b>	<b>2</b>	–	<b>1,166,481</b>	–	<b>1,370,100</b>	<b>1,166,481</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		–	1,166,481	–	1,370,100	1,166,481
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	–	<b>1,166,481</b>	–	<b>1,370,100</b>	<b>1,166,481</b>

This is the report for the period ended 30 September 2023 and we would like the Council and its Committees to consider its contents.



## 11. Municipal Manager's quality certification

### Quality Certificate

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

☒ Quarterly report on implementation of the budget and financial state of affairs of the municipality for the quarter ended 30 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: 30 October 2023