



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

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the fifth report of the 2023/24 financial year which should give an indication of how the municipality has performed on its first five months of operation in the indicated year. This is generally a period where activity worth reporting start taking shape after completion of appointments, submission of the annual financial statements to the Auditor General for auditing, departments working on ensuring that targets not achieved in the first quarter are combined with quarter two performance as a catch-up plan. Performance is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

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

3. Staff turnover

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

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

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

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

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

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

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

ii. IDP Budgeting

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

iii. Production of in-year reports

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

iv. Budget and reporting module functionality

The budget module of the system that the municipality uses has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles are incorrect. This challenge seems however, to have been addressed from the adjustment budget processes and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management standards.

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

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

5. Implementation of the Municipal Cost containment regulations

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

Madikizela-Mandela Local municipality developed and adopted a policy on cost containment that is now being implemented.

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

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

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

a. Supply and Delivery of Municipal Vehicles

As part of the cost containment regulations municipalities were directed to utilise the transversal contracts arranged and negotiated by National Treasury to procure municipal vehicles. According to the regulations, municipalities are only allowed to procure vehicles using any other means only if they can demonstrate that they will get the vehicles cheaper when using their own procurement processes. The municipality applied for approval to participate in the transversal contract (RT-57 2019) for procurement of municipal vehicles with National Treasury which was granted. This transversal contract was due to expire at the end of March 2023. A new contract has since been finalised in the form of (RT-57 2022) with effect from 1 July 2023 to 30 June 2026.

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

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

The municipality will now be proceeding with all procurement requests in the current year through the process above and on the new contract as indicated.

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

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

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

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised

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

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

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

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

6. Strategic Objectives

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

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

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING									
Su- b- j- ct Re- su- lt Ar- ea	Issue Strategic Objective No.	Strate- gies	Basei- ne Infor- mati- on	Project to be Implemented	Output- KPI	KPI No.	KP- I Weigh- t	Annual Target	Means of Verifi- cation
		To achieve 100% billing of all active accounts for all services that are connected to the municipality's going concern will be billed by June 2024	Metering of all electricity consumption by June 2024	Reading of electricity meters manually	Accurate billing of electricity consumption	4.1.1	0.5	100%	12 Months Meter reading Report from the AMR System, invoice and GRV by June 2024
		Revenue collection trends are decreasing posing a threat to the municipality's going concern			R 947.70 0.00	N/A	Yes	9 of 100% active electricity meters utilizing the Automated system by June 2024	3 Monthly Readings of 100% active electricity meters
		Revenue Management	90% monthly billing on property rates, 80% on bills for all consumers for all services by June 2024	Maintain an accurate and complete consumer master database for refuse, electricity and property rates	Percentage of billing of active customer accounts	4.1.2	0.25	100% of active consumer accounts for Property rates, refuse and electricity by	3 Monthly Readings of 100% active consumer accounts for Property rates, refuse
					R -	N/A	Yes	12 monthly Billing Reports for Property rates, refuse	3 Monthly Billing of 100% active consumer accounts for Property rates, refuse

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										
Sub-Objective	Issue	Strategic Objectives	Objectives	Strategic Initiatives	Baseline Information	Project to be Implemented	Output KPI	KPI No.	KPI Weight	Annual Target
SUB-RE	RE	STRATEGIC OBJECTIVES	OBJECTIVES	STRATEGIC INITIATIVES	BASELINE INFORMATION	PROJECT TO BE IMPLEMENTED	OUTPUT KPI	KPI NO.	KPI WEIGHT	ANNUAL TARGET
1.1	Revenue Management	Revenue Management	Revenue Management	Billing completed by the 3rd day of each month	Completion of billing processes by the 3rd day of each month	Billing completed beyond the 3rd day of the following month	Number of bills issued	4.1.3	0.2	June 2024
1.2	Expense Management	Expense Management	Expense Management	Customer master database	Customer master database	Distribution of customer master database	Number of bills issued	4.1.4	0.2	June 2024
1.3	Revenue Management	Revenue Management	Revenue Management	Manual distribution of consumer statements	Sending of monthly statement using emails and SMS's	Distribution of electro-nical monthly consumer statements	Number of bills issued	4.1.4	0.2	June 2024

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objective	Issue	Strategic Objectives	Strategic Initiatives	Baseline Information	Project to be Implemented	Output & KPI	KPI No.	KPI Weight	Annual Target
To achieve at least 95% collection of all debt by June 2024		Review and Implementation of the Revenue Enhancement Strategy review in 2020/2021	Revenue Enhancement Strategy review and enhancement Strategy by June 2024	Monitoring of the Revenue enhancement Strategy Action Plan	Improved revenue collection and generation	Review ed Revenue enhancement Strateg y Action Plan by June 2024	4.1.5	0.25	Quarterly Revenue enhancement reports reviewed revenue enhancement strategy plan and attendance register
						Implementing Consumer Data Analytics, data cleansing and handling	04	Quarterly report on 100% business accounts handed over for debt collection	R1,368,900.00
				Outsourcing of collection services	Number of handled over accounts to debt collectors that are beyond 90 days	4.1.6	0.25	90 days through outsourced service s by June 2024	Yes
							N/A		
Measurable Performance									
						Review ed Revenue enhancement strateg y action plan	1	Quarterly Revenue enhancement meeting	1
							N/A		
War d									
								War d 01	
Responsibility									
									Manag e Revenue and Expenditure

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective														
Sub-Objectives	Issue Re	Strategic Objectives	Objectives	Strategic Initiatives	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Annual Target	Budget Source	Measurable Performance	War d	Responsibility	Responsible
Accou nts with errors taking longer to identify and resolve	To achiev e a clean audit by June 2024	Establishing of a credit control and debt collection services function within the revenue structure	Establishing of a credit control and debt collection services function within the revenue structure	Establishing of a credit control and debt collection services function within the revenue structure	Established function within revenue section for credit control implementation by June 2024.	Request for establishment of Revenue section for credit control unit.	R -	N/A	N/A	Revenue section for credit control unit	Requesting establishment of Revenue section for credit control unit.	N/A	Revenue Manager: Revenue and Expenditure	Revenue Manager
Annual Review of sectoral Policies	Outdated Policies	Reviewing sectoral policies by June 2024	Reviewing sectoral policies by June 2024	Reviewing sectoral policies that are not reviewed annually	Number of reviewed and adopted policies	12 monthly review ed debtor s, investments and rates reconciliation	R -	N/A	N/A	Review ed 3 monthly debtors	Review ed 3 monthly y debtors	WM M	Revenue Manager: Revenue and Expenditure	Revenue Manager
Annual Review of sectoral Policies	Outdated Policies	Reviewing sectoral policies by June 2024	Reviewing sectoral policies by June 2024	Review of existing sectional policies and presentation to the relevant stakeholders	3	Review ed and signed Credit control and debt collectio n policy, Tariffs Policy, Property Rates Policy, solution extract	R -	N/A	N/A	Review ed 3 monthly y investments and 3 monthly y rates reconcili ation	Review ed 3 monthly y investments and 3 monthly y rates reconcili ation	WM M	Revenue Manager: Revenue and Expenditure	Revenue Manager

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										
Sub-Objective	Issue	Strategic Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Annual Target	Means of Verification	Measurable Performance
Sub-Objectives	Issue	Strategic Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Annual Target	Budget	Budget Source
To ensure proper regulations of the municipal power and functions by June 2024	Compliance with laws and regulations	Promulgation of revenue policies and credit control policies into by-laws by June 2024	Revenue by laws that not promulgated on time	Number of gazetted policies	Promulgating of property rates policy and credit control policies into by-laws by June 2024	2	Promulgated of property rates policy and credit control policy	R -	2 Promulgated of property rates policy and credit control policy by 30 June 2024	2 Promulgated of property rates policy and credit control policy

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objective	Issue	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPIs	KPI No.	KPI Weight
Municipalities must comply with Section 18 of the MFMA and ensure that they fund their MTRE F budget from realistically anticipated revenues to be collected		Promulgation of the approved tariffs (gazetting) by June 2024	Gazetting of approved municipal tariffs not performed timely	Promulgation of the approved tariffs (gazetting)	No. of gazetted approved property rates (gazetting)	1 Promulgated of the approved tariffs (gazetting) by 30 June 2024	R -	N/A	0.2 5
		Maximising the revenue generation of the municipal revenue base	Non-compliance with Municipal Property Rates Act (MPRA) as amended in 2014	To compare property rates categories on the Valuation Roll to those of the MPRA and ensure that the municipal tariffs are aligned with the categories	Number of reconciliation reports for property categories prepared	4 Promulgated of the approved tariffs (gazetting) by 30 June 2024	R -	N/A	0.2 5
						1 Reconciliation report for property categories between the MPRA, validation roll and Municipal Tariffs, and proof of submission on 10 days after the end of each quarter	R -	Yes	0.12
						1 Reconciliation report for property categories between the MPRA, validation roll and Municipal Tariffs, and proof submission on 10 days after the end of the quarter	R -	N/A	0.11
						1 Promulgated of the approved tariffs (gazetting)	W/M	N/A	1
						1 Reconciliation report for property categories between the MPRA, validation roll and Municipal Tariffs, and proof submission on 10 days after the end of the quarter	W/M	Revenue Management	1
						1 Reconciliation report for property categories between the MPRA, validation roll and Municipal Tariffs, and proof submission on 10 days after the end of the quarter	W/M	Revenue Management	1

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING										
Outcome 3 Objective		Project to be Implemented			Output t - KPI		Budget Source		Measurable Performance	
Sub-Objectives	Issue Re.	Strategic Objectives	Objectives	Baseline Inform	KPI No.	KPI We.	Annual Target	Means of Verification	Quarter	Week
Reconciliation of General Valuation roll with the Deeds office registry and the municipal billing system	Number of reconciliation reports of general valuation prepared on roll	4.1.13	0.5	4 quarterly reconciliation reports of property rates billing and General valuation roll prepared by June 2024.	R	-	N/A	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll
Reconciliation of General Valuation roll with the Deeds office registry and the municipal billing system	Number of reconciliation reports of general valuation prepared on roll	4.1.13	0.5	4 quarterly reconciliation reports of property rates billing and General valuation roll prepared by June 2024.	R	-	N/A	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective													
Su- b- Re.	Issue Re.	Strategic Objec- tive	Strate- gies	Basei- ne Inform	Project to be Implemented	Output t- KPI	KPI No.	KP I We.	Annu- al Target	Means of Verifica- tion	Measurable Performance	War- d	Respon- sibil- e
		To pay creditors within 30 days in compliance with the MFM A by June 2024	Enforcement of system descriptions and processes as per the Account payable policy by June 2024	Invoices still taking longer to reach BTO for payment	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2	1	0.5	Invoice register and age analysis report	100% Creditors paid within 30 days of receipt of a valid invoice by June 2024	R	-
		Datest rings that are submitted with incomplete information and month end procurements that are not performed on time	Develop sound, strict and effective procedures for reporting by June 2028	To achieve a clean audit by June 2024	Non implementation of all monthly procedures	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,cashbooks,sundries,consumer debtors,GL and Asset)	4.2	2	0.5	Submit monthly datastrings and reports no later than 10 working days after month end of each month by June 2028	N/A	R	-

Expenditure Management

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										Measurable Performance									
Sub-Br. Re	Issue	Strategic Objectives	Strate gies	Baseeli ne Infor	Project to be Implemented	Output t-KPI	KPI No.	KPI 1 We	Annua l Target	Means of Verifiat	Budge t	Budget Source	Ward	Respon sibil e	Respon sibil e	Respon sibil e	Respon sibil e		
Inaccu rate and incom plete commi tment regist er		Commit ment register with materia l mistat ements	Monthly review of commitment register by the 7th working day of each month	Number of monthly review ed commitment register	12 monthly review ed commitment register by June 2024	4.2.3	0.25	0.25	12 signed commitment register	R -	N/A	3 monthly review ed commitment register	3 monthly review ed commitment register	WM	Expen diture Mana ge ment	Manager Revenue and Expenditure			
Credit ors and grants with errors taking longer to identify and resolve		Performance of monthly conditi onal grants, creditor reconciliations not performed by the 7th day of each month	Monthly review of conditional grants, creditors retention and vat reconciliation by the 7th working day of each month	Number of monthly review ed conditional grants, credito rs, monthly retention	4.2.4	0.24	0.25	0.25	12 signed monthly conditional grants, creditors, monthly retention	R -	N/A	3 monthly review ed creditor	3 monthly review ed creditor	WM	Expen diture Mana ge ment	Manager Revenue and Expenditure			

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objective	Issue	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	KPI Weight
Payroll accounts with errors taking longer to identify and resolve	Annual Review of sectoral Policies by June 2024	Reviewing sectoral policies by June 2024	Performance of monthly payroll reconciliation by June 2024	Monthly reconciliations not performed by the 7th day of each month	Number of monthly review payroll reconciliations	12 monthly review payroll reconciliations by June 2024	12 monthly review payroll reconciliations by June 2024	R -	0.25
Outdated Policies	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2024	Monitoring and adherence to procurement plan by June 2024	Approved procurement plan with no clear monitoring plan	Number of monthly reports on the monitoring of the procurement plan	12 monthly reports on the monitoring of the procurement plan by June 2024	12 monthly reports on the monitoring of the procurement plan by June 2024	R -	0.25
Supply Chain Management									

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										Measurable Performance						War d	Responsible e.	Responsible e.
Su b- Re	Issue	Strate gic Obj ects	Strate gies	Basei ne Inform	Project to be Implemented	Output t-KPI	KPI No.	KPI I We	Annua l Target	Budge t	Budget Source							
The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management personnel by June 2024	Training of SCM Officials	Number of trained SCM personnel	2 SCM officials trained on Munsoft system and SCM Regulations.	Attendance registers concept document signed by MM.	R 100,00	Yes	N/A	N/A	N/A	WM ML M	Supply Chain Management						
Inadequate contract management processes	To have an effective contract management system by June 2024	Training of 2 SCM officers on newly promulgated PPPFA Regulations	Trainings attended by the SCM officers targeted	02 SCM Officers trained to PPPFA regulations by June 2024.	Attendance registers concept document signed by MM.	R 50,000.00	Yes	N/A	N/A	N/A	WM ML M	Supply Chain Management						

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective												
Sub-Objective	Issue	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Budget Source	Measurable Performance	Ward	Responsible Person
Outdated and expired supplier information	To have a fair competitive bidding process in all municipalities	No effective schedule of bid committee sittings	Update supplier information by June 2024	Developing mechanisms to monitor sittings of bid committees by June 2024	Annual update of the supplier database	Number of suppliers updated information	300	Annual target	Means of Verification	Publication of the call to suppliers to update their information	100 suppliers' information update	Supplier Chain Management
					Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	Advertised and Microsoft audit trail	R -	100 suppliers' information update	Supplier Chain Management
					Annual update of the supplier database	Number of suppliers updated information	4.3.6	0.5	Annual update of the supplier database	R -	100 suppliers' information update	Supplier Chain Management
					Schedule of bid committee sittings ensuring each bid is concluded within 60 days of the tender closing by June 2024	Schedule of bid committee sittings with confirmed dates	4.3.7	0.25	Signed schedule of seating	R -	12 seated bid committee sittings and 3 signed schedule of seating	Supplier Chain Management
					Schedule of bid committee sittings ensuring each bid is concluded within 60 days of the tender closing by June 2024	Schedule of bid committee sittings	4.3.6	0.5	Development and approval of 3 signed schedule of seating	R -	12 seated bid committee sittings and 3 signed schedule of seating	Supplier Chain Management
					Schedule of bid committee sittings ensuring each bid is concluded within 60 days of the tender closing by June 2024	Schedule of bid committee sittings	4.3.7	0.25	Development and approval of 3 signed schedule of seating	R -	12 seated bid committee sittings and 3 signed schedule of seating	Supplier Chain Management
					Review of all existing contracts by June 2024	Contract register reviewed monthly	4.3.7	0.25	12 monthly signed contract registers	R -	3 monthly contract register reviewed	Supplier Chain Management
					Review of all existing contracts by June 2024	Contract register reviewed monthly	4.3.7	0.25	12 monthly signed contract registers	R -	3 monthly contract register reviewed	Supplier Chain Management

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										
Sub-Objective	Issue No.	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	KPI Weight	Annual Target
Annual Review of section policies that are not reviewed annually	Outdated Policies	Reviewing section policies by June 2024	Sectional policies that are not reviewed annually	Review and adoption of existing sectional policies.	Number of reviewed policies	3 review ed policies	4.3. 8	0.2 5	R -	Reviewed and Signed off Supply Chain Management Policy Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, re solution extract
Financial statements with non-compliance laws	To achieve a clean audit by June 2024	To have a complete GRA P compliant fixed asset register by June 2024	To have an accurate GRAP compliant Asset Register at 30 June 2022 with no Audit Findings	Accuracy and completeness of Fixed Assets Register at 30 June 2022 within 5 working days after month closure.	number of reconciliation s approved and reviewed	4.4. 1	0.2 5	R -	12 monthly Fixed Assets reconciliation s signed, reviewed and approved by June 2024	Reviewed and approved Assets reconciliations by June 2024
Asset Management	Financial statements with non-compliance laws	To achieve a clean audit by June 2024	To have an accurate GRAP compliant Asset Register by June 2024	Accuracy and completeness of Fixed Assets Register at 30 June 2022 within 5 working days after month closure.	number of reconciliation s approved and reviewed	4.4. 1	0.2 5	R -	12 monthly Fixed Assets reconciliation s signed, reviewed and approved by June 2024	Reviewed and approved Assets reconciliations by June 2024

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objective	Issue Date	Strategic Objectives	Objectives by June 2024	Project to be Implemented	Baseline Information	KPI No.	KPI Weight	Annual Target	Means of Verification
GRAP compliant asset register as at 30 June 2024.									
All assets recorded in the FAR do exist and value d accurately by June 2024	Approved Assets Verification Report as at 30 June 2022	Quarterly performance of Assets verification process before the end of the month after the end of the quarter.	GRAP compliant fixed asset register	Review and submission of the GRAP compliant fixed asset register	Signed GRAP compliant fixed asset register, Proof of submission to AG, RFI and Coat Register	R1,684,800.00	Yes	N/A	Submitted GRAP compliant Asset Register to AG.
Council approved assets write off report as at 30 June 2022	Removing of previously disposed assets from municipal operational facilities	Number of signed and approved quarterly Assets Verification Report	4	Review and approved Assets Verification Report by June 2024	Reviewed and signed Assets Verification Reports by June 2024	R -	N/A	N/A	1 reviewed and approved Asset verification report.
		Fixed Asset Register that is complete.	4.4.4	100% removal of previously disposed assets identified within the municipal premises by June 2024.	A signed report with a list of all assets removed from municipal premises and thrown away.	R -	Yes	N/A	100% removal of previously disposed assets identified within the municipal premises.
									100% removal of previously disposed assets identified within the municipal premises.

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING										
Outcome 9 Objective										
Sub-Objective	Issue	Strategic Objectives	Strategic Objectives	Baseline Information	Project to be Implemented	Output KPI	KPI No.	KPI Weight.	Annual Target	Means of Verification
				Audited PPE methodology as at 30 June 2022 with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Approved PPE (movable assets) Methodology	4.4.5	0.25	01 PPE(movable assets) methodology signed and approved by 30 June 2024	Review ed and approved PPE Methodology by 30 June 2024
				Monthly Inventory report and listing as at 30 June 2022	Performance of monthly Inventory reconciliations within 5 working days after month closure.	Review ed and approved performance of Inventory reconciliations	4.4.6	0.25	12 Review ed and approved Inventory reconciliations by June 2024	Review ed and approved Inventory reconciliations by June 2024
							R -	N/A	N/A	Approved PPE(movable assets) Methodology
								N/A	N/A	Asset Manager WM M
										Stores Manager WM M

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										Measurable Performance	Ward	Responsible Person
Sub-Objective	Issue Re.	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPIs	KPI No.	Budget Source	Measurable Performance	Ward	Responsible Person
All council assets need to be fully insured to ensure that the municipality has an active insurance policy going concern assumption of the municipality is not at risk.		Approved Inventory Count report as at 30 June 2024	Inventory update once every quarter by June 2024	Approved Inventory Count report as at 30 June 2024	Quarterly performance of inventory count process before the end of the following month after the end of the quarter.	Number of performed, reviewed and approved inventory Count with Report s	Output KPIs	KPI No.	Annual Target	Means of Verification	Ward	Manager: Assets and Stores Management
		To ensure that the municipality has an active insurance policy by June 2024	Valid insurance contract for municipal assets	Continuous extension of municipal insurance	Insuring of municipal assets	Provision of insurance services.	Output KPIs	KPI No.	Budget Source	Measurable Performance	Ward	Manager: Assets and Stores Management

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective										
Sub-Objective	Issue	Strategic Objectives	Objectives	Baseline Information	Project to be Implemented	Output KPI	KPI No.	KPI Weight	Annual Target	Means of Verification
Municipality that is operating smoothly with enough operational material	To ensure that municipality has stationary available when needed by June 2024	Valid contract for provision of municipal stationery	Municipality has an existing contract for 12 months	To supply stationery	Provision of stationery for municipal operations	4.4.9	0.25	N/A	R1,816,212.00	Authorised Stock Issue Form
Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2024	Annual review Asset and Inventory Management Policies by June 2024	Review of existing Asset and Inventory Management Policies for 2021 financial year.	Review of existing Asset and Inventory Management Policies for 2021 financial year.	Number of Asset and Inventory Management Policies reviewed, approved and signed	4.4.10	0.25	N/A	N/A	Signed Assets and Inventory Management Policies, resolution extract
All council assets need to be well managed effectively.	Compliance with the requirement of MFM Act section 63 by June 2024	Review of an effective Asset Management Plan by June 2024	None	Review of Asset Management Plan by June 2024	Number of Reviewed Asset Management Plan	4.4.11	0.25	N/A	N/A	Reviewed and signed Asset Management Plan by 30 June 2024

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Obj.	Issue Re.	Strategic Obj.	Objectiv e	Strategies	Baseline Inform	Project to be Implemented	Output t- KPI	KPI No.	Measurable Performance
									War d
Financial statements with non-compliance with laws	To achieve a clean audit by June 2024	Audit sound, strict and effective procedures for the compilation of AFS by June 2024	Develop a sound, strict and effective procedure for the compilation of AFS by June 2024	Audit Annual Financial Statements for 2021/22 with compliance findings	Creditable Annual Financial Statements submitted	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	R 200.00 0.00	4.5.1	Means of Verification
Financial statements with non-compliance with laws	To achieve a clean audit by June 2024	Manage audit and ensure audit readiness by June 2024	Audit Annual Financial Statements for 2021/22 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Manage external audit and ensure audit readiness to achieve a clean audit opinion	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5475 ,600.00	0.5	Budgett
Financial statements with non-compliance with laws	To achieve a clean audit by June 2024	Performance of monthly bank reconciliations by June 2024	Reconciliation	Performance of monthly bank reconciliations by the 7th working day of each month	number of Reviewed bank reconciliations	Review ed monthly Bank Reconciliation	R -	4.5.3	Measurable Performance
Financial statements with non-compliance with laws	To achieve a clean audit by June 2024	Financial Reporting	Performance of monthly bank reconciliations by June 2024	Performance of monthly bank reconciliations by June 2024	12 Signed monthly Bank Reconciliation	Review ed monthly Bank Reconciliation	N/A	N/A	War d
									Responsible
									Manager: Budgeting and Reporting
									WM M
									Report ing
									Manager: Budgeting and Reporting
									WM M
									Report ing
									Manager: Budgeting and Reporting
									WM M
									Report ing

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objective	Issue	Strategic Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Annual Target	Means of Verification
Sub-Objectives	Issue	Strategic Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI	KPI No.	Annual Target	Means of Verification
Adhere to compliance in terms of management reporting by June 2024	Non-compliance with statutory requirements	Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly reports by June 2024	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	Submission of s71 signed s71 Report and 12 signed s71 Reports by 30 June 2024	R	-	N/A	Proof of submission of 12 signed s71 Report and 12 signed s71 FMG reports
Non-compliance with statutory requirements	Non-compliance in terms of management reporting by June 2024	Report s not submitted on time	Submission of s52a reports within 30 days of the end of each quarter	Number of signed s52d and quartel quarterly FMG Report s submitted	Submission of s52d signed s52d Report s by 30 June 2024	R	-	N/A	Proof of submission of 4 signed s52d Reports and 4 quarterly Reports
Non-compliance with statutory requirements	Non-compliance in terms of management reporting by June 2024	Quarterly and mid-year reports by June 2024	Submission of the s72 report by the 25th of January 2024	Signed mid-year assessment report	Submission of 1 signed s72 Report by the 25th of January 2024	R	-	N/A	Proof of submission of s72 Report by the 25th of January 2024

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING

Outcome 9 Objective									
Sub-Objectives	Issue	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI - KPI No.	KPI Weight	Measurable Performance
Sub-Objectives	Issue	Strategic Objectives	Objectives	Strategies	Baseline Information	Project to be Implemented	Output KPI - KPI No.	KPI Weight	Means of Verification
Adhere to compliance with Municipal Regulations on Minimum Competency levels	The municipality needs to comply with all statutory budgeting and reporting requirements	Training of new finance official on Minimum Competency levels	Appointed interns and new accountants	Training of newly appointed FMG interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	Enrollment of q3 financial management interns to meet minimum competency requirements and training provided by June 2024	R 174,00	0.2	Attendance of three interns and training attendance
Budgeting	4.6	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2024	Adjustments budget approved by February 28	Adjustments budget approved by February 28 and draft budget approved by March 31, 2024; final budget approved by June 2024	Number of Approved budgets	Approved budget adjustment 23/24; Draft budget 24/25; Approved 24/25 Final Budget by June 2024 Council resolutions	R -	0.5	Adopted budget adjustment 2024/25; Draft budget 2024/25
							N/A	N/A	Approved 2024/25; Draft budget 2024/25

KPA N° 4: FINANCIAL PLANNING AND BUDGETTING										
Outcome & Objective			Strategic Objectives		Strategic Objectives		Project to be Implemented		Measurable Performance	
Sub-Objective	Issue	Strategic Objective	Objectives	Strategic Objectives	Baseline Information	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification
					Publication of approved budgets	Number of publicized approved budgets	4.6.3	0.5	Publiction of Adjustment, Draft and Final Budget by June 2024	Advertising Draft budget; Advertising Adopted final budget
Annual Review of section policies	Outdated Policies	Reviewing section policies that are not reviewed annually	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	4.6.4	0.5	1 IDP and Budget policy review and adopted by 30 June 2024	Reviewed and signed IDP/Budget policy, resolution extract	Reviewed and adopted IDP/Budget Policy.

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

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M05 November

Description R thousands	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
Financial Performance									
Property rates	21,160	21,250	—	604	17,498	8,854	8,643	98%	21,250
Service charges	56,325	37,904	—	4,991	21,753	15,793	5,960	38%	37,904
Investment revenue	21,920	15,890	—	2,498	13,459	6,621	6,838	103%	—
Transfers and subsidies - Operational	21,920	349,897	—	1,386	148,236	145,791	2,445	2%	15,890
Other own revenue	342,186	15,153	—	1,531	7,615	6,314	1,302	21%	—
Total Revenue (excluding capital transfers and contributions)	463,512	440,094	—	11,010	208,561	183,373	25,188	14%	440,094
Employee costs	114,174	130,212	—	9,801	47,680	54,255	(6,575)	-12%	130,212
Remuneration of Councillors	26,321	28,480	—	2,181	10,883	11,867	(984)	-8%	28,480
Depreciation and amortisation	41,762	54,371	—	3,073	15,760	22,655	(6,895)	-30%	54,371
Interest	—	100	—	—	—	42	(42)	-100%	100
Inventory consumed and bulk purchases	47,637	55,216	—	3,726	19,638	23,007	(3,369)	-15%	55,216
Transfers and subsidies	2,593	3,431	—	40	40	1,429	(1,389)	-97%	3,431
Other expenditure	154,559	175,887	—	11,611	62,280	73,286	(11,007)	-15%	175,887
Total Expenditure	387,046	447,697	—	30,431	156,280	186,541	(30,261)	-16%	447,697
Surplus/(Deficit)	76,466	(7,603)	—	(19,421)	52,281	(3,168)	55,449	-1750%	(7,603)
Transfers and subsidies - capital (monetary)	93,836	76,295	—	5,874	24,626	31,790	###	-23%	76,295
Transfers and subsidies - capital (in-kind)	479	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	170,782	68,692	—	(13,547)	76,908	28,622	48,286	169%	68,692
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	170,782	68,692	—	(13,547)	76,908	28,622	48,286	169%	68,692
Capital expenditure & funds sources									
Capital expenditure	149,223	123,282	—	7,795	34,211	51,368	(17,157)	-33%	123,282
Capital transfers recognised	87,749	66,343	—	5,088	21,870	27,643	(5,773)	-21%	66,343
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	61,474	56,939	—	2,707	12,341	23,725	(11,384)	-48%	56,939
Total sources of capital funds	149,223	123,282	—	7,795	34,211	51,368	(17,157)	-33%	123,282
Financial position									
Total current assets	468,005	413,370	—	—	521,333	—	—	—	413,370
Total non current assets	881,715	875,374	—	—	896,728	—	—	—	875,374
Total current liabilities	81,357	99,779	—	—	72,933	—	—	—	99,779
Total non current liabilities	11,485	22,484	—	—	11,485	—	—	—	22,484
Community wealth/Equity	1,256,878	1,166,481	—	—	1,333,643	—	—	—	1,166,481
Cash flows									
Net cash from (used) operating	232,129	170,828	—	526	70,062	71,178	1,116	2%	170,828
Net cash from (used) investing	(149,222)	(141,376)	—	(8,724)	(43,945)	(58,907)	(14,962)	25%	(141,376)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	360,015	306,560	—	386,133	386,133	289,380	(96,752)	-33%	389,467
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6,464	3,315	2,949	2,988	13,054	2,598	2,168	68,199	101,734
Creditors Age Analysis									
Total Creditors	724	—	—	—	—	—	—	—	724

The table above shows a summary of the municipality's financial performance for the period ended 30 November 2023. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		394,999	391,308	—	4,506	180,005	163,045	16,960	10%
Executive and council		—	—	—	—	—	—	—	—
Finance and administration		394,999	391,308	—	4,506	180,005	163,045	16,960	10%
Internal audit		—	—	—	—	—	—	—	—
<i>Community and public safety</i>		6,325	4,599	—	378	1,783	1,916	(133)	-7%
Community and social services		1,597	605	—	65	148	252	(104)	-41%
Sport and recreation		—	—	—	—	—	—	—	—
Public safety		4,728	3,993	—	312	1,635	1,664	(29)	-2%
Housing		—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		80,051	62,281	—	3,822	14,132	25,951	(11,819)	-46%
Planning and development		6,859	2,986	—	389	2,027	1,244	783	63%
Road transport		73,192	59,295	—	3,433	12,104	24,706	(12,602)	-51%
Environmental protection		—	—	—	—	—	—	—	—
<i>Trading services</i>		76,452	58,201	—	8,179	37,267	24,251	13,017	54%
Energy sources		57,288	49,298	—	7,080	32,519	20,541	11,978	58%
Water management		—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—
Waste management		19,164	8,903	—	1,099	4,748	3,710	1,039	28%
<i>Other</i>	4	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	557,828	516,389	—	16,885	233,187	215,162	18,025	8%
Expenditure - Functional									
<i>Governance and administration</i>		165,572	217,120	—	15,808	72,528	90,467	(17,938)	-20%
Executive and council		59,350	68,123	—	5,093	22,391	28,385	(5,994)	-21%
Finance and administration		102,238	144,047	—	10,283	48,210	60,020	(11,809)	-20%
Internal audit		3,984	4,950	—	432	1,927	2,062	(135)	-7%
<i>Community and public safety</i>		25,233	34,348	—	1,862	9,732	14,312	(4,579)	-32%
Community and social services		8,067	13,748	—	564	2,818	5,728	(2,910)	-51%
Sport and recreation		1,977	2,866	—	158	871	1,194	(323)	-27%
Public safety		14,133	16,544	—	1,061	5,671	6,893	(1,223)	-16%
Housing		1,056	1,190	—	79	372	496	(124)	-25%
Health		—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		73,425	95,895	—	5,697	37,960	39,956	(1,997)	-5%
Planning and development		24,405	27,599	—	2,172	8,314	11,499	(3,186)	-28%
Road transport		46,783	65,786	—	3,346	28,779	27,411	1,368	5%
Environmental protection		2,236	2,510	—	179	867	1,046	(179)	-17%
<i>Trading services</i>		119,513	96,035	—	6,894	35,014	40,015	(5,001)	-12%
Energy sources		94,197	67,303	—	4,507	24,622	28,043	(3,421)	-12%
Water management		—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—
Waste management		25,316	28,732	—	2,387	10,392	11,972	(1,579)	-13%
<i>Other</i>		3,303	4,299	—	169	1,046	1,791	(745)	-42%
Total Expenditure - Functional	3	387,046	447,697	—	30,431	156,280	186,541	(30,261)	-16%
Surplus/ (Deficit) for the year		170,782	68,692	—	(13,547)	76,908	28,622	48,286	169%
									68,692

The table above shows the municipality's financial performance for the period ended 30 November 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) - M05 November

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	-	4,637	19,983	13,435	6,549	49%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	-	354	1,770	2,359	(589)	-25%	5,661
Sale of Goods and Rendering of Services		158	201	-	1	87	84	4	4%	201
Agency services		1,361	1,266	-	143	658	528	131	25%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	-	295	1,443	1,412	30	2%	3,390
Interest from Current and Non Current Assets		21,920	15,890	-	2,498	13,459	6,621	6,838	103%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	-	451	1,949	2,201	(252)	-11%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	-	47	140	196	(57)	-29%	471
Non-Exchange Revenue										
Property rates		21,160	21,250	-	604	17,498	8,854	8,643	98%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	-	1	16	94	(78)	-83%	225
Licence and permits		2,169	2,537	-	168	972	1,057	(85)	-8%	2,537
Transfers and subsidies - Operational		342,754	349,897	-	1,386	148,236	145,791	2,445	2%	349,897
Interest		4,037	1,780	-	424	2,350	742	1,609	217%	1,780
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	-	11,010	208,561	183,373	25,188	14%	440,094

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R15.2 million in the 1st month and a decrease to an average of just over R600 thousand 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 R4.6 million for the month and a year to date actual of R19.9 million. This is above the projection by about 49% (about R6.5 million) which may add up to R15.6 million by the end of the year if attempts to better the situation do not yield any results. As previously reported, the municipality has installed an automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:

 - Modems damaged by water
 - Modems being stolen or damaged

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

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R354 thousand which is less than the projection by 25%. An investigation indicated that the decrease may be 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 R2.4 million worth of interest on investments with a year to date

actual that is above the projection by 103% 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 R719 thousand for the period ended 30 November 2023 which has gone above the amount projected for the period by 219%. 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 hundred for the month of revenue on these fines and a year to date of R16 thousand which is below the projection by 83%. 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 R451 thousand for the month which has pushed the actual performance to a level below the projection by 11%, an improvement from 15% in the previous month 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 R168 thousand worth of revenue for the period. The municipality has generated below the projected collection by 8% 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 R1.3 million has been transferred to revenue for

the period ended 30 November 2023 from the operating grants whose conditions have been met. This has recorded a year to date performance of R148 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 222% overall collection rate for the month ended 30 November 2023. However, we note a 93% collection rate on leasehold fees, 68% on electricity, 997% on property rates and 79% on refuse removal for the period.

Winnie Madikizela Mandela LM : MONTHLY BILLING & RECEIPTS (including VAT)
YEAR ENDING: 30 June 2024

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1ST QUARTER	OCTOBER	NOVEMBER	2ND QUARTER	TOTAL
RATES								
billed	15,604,954.85	1,123,005.38	1,123,511	17,851,471	1,125,130.39	1,027,745.78	2,152,876.17	20,004,347.06
payment received	627,626.58	796,922.50	613,744	2,038,294	557,899.15	10,251,524.46	10,809,423.61	12,847,717.12
% of billing received	0.04	0.71	55%	11%	50%	997%	502%	64%
ELECTRICITY								
billed	3,155,904.34	3,176,575.05	3,052,055	9,384,534	3,474,151.04	3,786,663.64	7,260,814.68	16,645,348.74
payment received	2,272,302.01	2,208,570.00	2,248,110	6,728,982	2,418,818.04	2,580,284.91	4,999,102.95	11,728,085.12
% of billing received	0.72	0.70	74%	72%	70%	68%	69%	70%
LEASEHOLD FEES								
billed	376,354.31	376,354.31	354,289	1,106,997	354,288.81	378,119.55	732,408.36	1,839,405.79
payment received	317,569.70	352,272.46	319,556	989,399	321,158.11	350,118.76	671,276.87	1,660,675.42
% of billing received	84%	94%	90%	89%	91%	93%	92%	90%
VAT								
billed	582,492.91	585,865.38	563,850	1,732,208	627,163.94	677,615.39	1,304,779.33	3,036,987.12
payment received	434,171.56	409,863.83	425,024	1,269,059	453,654.74	481,617.01	935,271.75	2,204,330.98
% of billing received	75%	70%	75%	73%	72%	71%	72%	73%
INTEREST								
billed	284,801.86	285,265.88	295,487	865,555	302,656.56	311,748.06	614,404.62	1,479,959.40
payment received	127,852.26	100,457.22	117,095	345,404	106,142.59	569,306.79	675,449.38	1,020,853.78
% of billing received	45%	35%	40%	40%	35%	183%	110%	69%
REFUSE REMOVAL								
billed	351,026.45	352,839.00	352,652	1,056,517	352,652.00	352,652.00	705,304.00	1,761,821.45
payment received	295,867.99	243,433.41	251,617	790,919	275,153.67	279,996.61	555,150.28	1,346,069.12
% of billing received	84%	69%	71%	75%	78%	79%	79%	76%
TOTAL INCOME								
billed	20,355,534.72	5,899,905.00	5,741,843	31,997,282	6,236,042.74	6,534,544.42	12,770,587.16	44,767,869.56
payment received	4,075,390.10	4,111,519.42	3,975,147	12,162,057	4,132,826.30	14,512,848.54	18,645,674.84	30,807,731.54
% of billing received	20%	70%	69%	38%	66%	222%	146%	69%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		114,174	130,212	—	9,801	47,680	54,255	(6,575)	-12%	130,212
Remuneration of councillors		26,321	28,480	—	2,181	10,883	11,867	(984)	-8%	28,480
Bulk purchases - electricity		42,241	47,731	—	3,527	17,807	19,888	(2,081)	-10%	47,731
Inventory consumed		5,396	7,485	—	199	1,831	3,119	(1,288)	-41%	7,485
Debt impairment		1,404	10,109	—	—	—	4,212	(4,212)	-100%	10,109
Depreciation and amortisation		41,762	54,371	—	3,073	15,760	22,655	(6,895)	-30%	54,371
Interest		100	—	—	—	—	42	(42)	-100%	100
Contracted services		52,001	85,745	—	5,391	38,262	35,727	2,535	7%	85,745
Transfers and subsidies		2,593	3,431	—	40	40	1,429	(1,389)	-97%	3,431
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—
Operational costs		61,243	80,034	—	6,220	23,999	33,347	(9,349)	-28%	80,034
Losses on Disposal of Assets		39,911	—	—	—	18	—	18	#DNV/0!	—
Other Losses		—	—	—	—	—	—	—	—	—
Total Expenditure		387,046	447,697	—	30,431	156,280	186,541	(30,261)	-16%	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 November 2023 reflects an amount of R9.8 million for employee costs and R2.1 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 12% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R3.5 million on electricity purchases for month ended 30 November 2023 with a year to date actual of R17.8 million which is below the projected expenditure by 10%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10th of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for November 2023 being R3 million as the asset register had just concluded 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 R5.3 million worth of expenditure during the month. As indicated earlier in the report this month coincides with the start of a new quarter where recovery plans are being implemented to compensate for targets not achieved in the first quarter.

- **Other Expenditure (Operational Costs):** This also shows expenditure for the month at R6.2 million and a saving of about 28% 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 so that they can ensure that the underspending is as per their plans and there are plans to recover or periods where expenditure is expected to be more.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		~	~	~	~	~	~	~	~	~
Vote 2 - Corporate Services		576	441	~	15	96	110	(14)	-12.7%	441
Vote 3 - Budget and Treasury Office		373,263	362,652	~	3,887	162,411	151,105	11,306	7.5%	362,652
Vote 4 - Community Services		25,490	13,502	~	1,476	6,531	5,626	905	16.1%	13,502
Vote 5 - Development Planning		22,795	28,330	~	604	17,552	11,804	5,748	48.7%	28,330
Vote 6 - Engineering Services		135,705	111,464	~	10,902	46,597	46,443	153	0.3%	111,464
Total Revenue by Vote	2	557,828	516,389	~	16,885	233,187	215,089	18,099	8.4%	516,389

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R10.9 million for the month with Budget and Treasury showing generation of over R3.8 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) - M05 November

Vote Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Executive and Council		78,545	88,654	—	7,907	33,884	36,939	(3,055)	-8.3%	88,654
Vote 2 - Corporate Services		42,090	64,946	—	3,717	19,188	27,061	(7,873)	-29.1%	64,946
Vote 3 - Budget and Treasury Office		27,895	45,747	—	3,176	12,401	19,061	(6,661)	-34.9%	45,747
Vote 4 - Community Services		70,461	83,784	—	5,899	28,488	34,910	(6,422)	-18.4%	83,784
Vote 5 - Development Planning		21,936	24,898	—	1,364	6,757	10,374	(3,617)	-34.9%	24,898
Vote 6 - Engineering Services		146,019	139,669	—	8,368	55,564	58,195	(2,632)	-4.5%	139,669
Total Expenditure by Vote	2	387,046	447,697	—	30,431	156,280	186,541	(30,261)	-16.2%	447,697
Surplus/ (Deficit) for the year	2	170,782	68,692	—	(13,547)	76,908	28,548	48,360	169.4%	68,692

The table above shows the expenditure by municipal vote. The total expenditure for the month of November 2023 amounted to above R30.4 million with a year to date of R156.2 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		40,848	32,243	—	4,637	19,983	13,435	6,549	49%	32,243	
Service charges - Water		—	—	—	—	—	—	—	—	—	
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	
Service charges - Waste management		15,477	5,661	—	354	1,770	2,359	(589)	-25%	5,661	
Sale of Goods and Rendering of Services		158	201	—	1	87	84	4	4%	201	
Agency services		1,361	1,266	—	143	658	528	131	25%	1,266	
Interest		—	—	—	—	—	—	—	—	—	
Interest earned from Receivables		2,413	3,390	—	295	1,443	1,412	30	2%	3,390	
Interest from Current and Non Current Assets		21,920	15,890	—	2,498	13,459	6,621	—	—	15,890	
Dividends		—	—	—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	—	—	
Rental from Fixed Assets		7,576	5,282	—	451	1,949	2,201	(252)	-11%	5,282	
Licence and permits		—	—	—	—	—	—	—	—	—	
Operational Revenue		676	471	—	47	140	196	(57)	-29%	471	
Non-Exchange Revenue		—	—	—	—	—	—	—	—	—	
Property rates		21,160	21,250	—	604	17,498	8,854	8,643	98%	21,250	
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		1,225	225	—	1	16	94	(78)	225	225	
Licence and permits		2,169	2,537	—	168	972	1,057	(85)	2,537	2,537	
Transfers and subsidies - Operational		342,754	349,897	—	1,386	148,236	145,791	2,445	349,897	349,897	
Interest		4,037	1,780	—	424	2,350	742	1,609	1,780	1,780	
Fuel Levy		—	—	—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	—	—	
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	
Other Gains		1,738	—	—	—	—	—	—	—	—	
Discontinued Operations		—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	—	11,010	208,561	183,373	25,188	14%	440,094	
Expenditure By Type											
Employee related costs		114,174	130,212	—	9,801	47,680	54,255	(6,575)	-12%	130,212	
Remuneration of councillors		26,321	28,480	—	2,181	10,883	11,867	(984)	-8%	28,480	
Bulk purchases - electricity		42,241	47,731	—	3,527	17,807	19,888	(2,081)	47,731	47,731	
Inventory consumed		5,396	7,485	—	199	1,831	3,119	(1,288)	7,485	7,485	
Debt impairment		1,404	10,109	—	—	—	4,212	(4,212)	-100%	10,109	
Depreciation and amortisation		41,762	54,371	—	3,073	15,760	22,655	(6,895)	-30%	54,371	
Interest		—	100	—	—	—	42	(42)	-100%	100	
Contracted services		52,001	85,745	—	5,391	38,262	35,727	2,535	7%	85,745	
Transfers and subsidies		2,593	3,431	—	40	40	1,429	(1,389)	-97%	3,431	
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—	
Operational costs		61,243	80,034	—	6,220	23,999	33,347	(9,349)	-28%	80,034	
Losses on Disposal of Assets		39,911	—	—	—	18	—	18	#DIV/0!	—	
Other Losses		—	—	—	—	—	—	—	—	—	
Total Expenditure		387,046	447,697	—	30,431	156,280	186,541	(30,261)	-16%	447,697	
Surplus/(Deficit)		76,466	(7,603)	—	(19,421)	52,281	(3,168)	55,449	(0)	(7,603)	
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	—	5,874	24,626	31,790	(7,163)	(0)	76,295	
Transfers and subsidies - capital (in-kind)		479	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		170,782	68,692	—	(13,547)	76,908	28,622			68,692	
Income Tax		—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after income tax		170,782	68,692	—	(13,547)	76,908	28,622			68,692	
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) attributable to municipality		170,782	68,692	—	(13,547)	76,908	28,622			68,692	
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year		170,782	68,692	—	(13,547)	76,908	28,622			68,692	

The municipality has so far recorded a surplus of over R76.9 million for the period ended 30 November 2023. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		51,479	82,532	—	5,088	18,629	34,388	15,760	45.8%	82,532
Roads Infrastructure		35,196	51,478	—	2,943	7,618	21,449	13,831	64.5%	51,478
Roads		35,196	42,181	—	2,269	5,021	17,575	12,554	71.4%	42,181
Road Structures		—	9,297	—	674	2,597	3,874	1,277	33.0%	9,297
Electrical Infrastructure		15,252	14,783	—	2,145	11,011	6,159	(4,851)	-78.8%	14,783
MV Networks		14,432	14,783	—	2,145	11,011	6,159	(4,851)	-78.8%	14,783
LV Networks		820	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		1,032	16,271	—	—	—	6,780	6,780	100.0%	16,271
Landfill Sites		1,032	16,271	—	—	—	6,780	6,780	100.0%	16,271
Community Assets		5,009	3,754	—	32	2,614	1,564	(1,049)	-67.1%	3,754
Community Facilities		4,632	3,117	—	—	2,119	1,299	(820)	-63.2%	3,117
Halls		693	770	—	—	—	321	321	100.0%	770
Crèches		1,890	607	—	—	1,642	253	(1,389)	-548.9%	607
Markets		2,050	1,739	—	—	477	725	248	34.2%	1,739
Sport and Recreation Facilities		377	637	—	32	495	266	(229)	-86.3%	637
Outdoor Facilities		377	637	—	32	495	266	(229)	-86.3%	637
Heritage assets		—	1,304	—	—	—	543	543	100.0%	1,304
Works of Art		—	1,304	—	—	—	543	543	100.0%	1,304
Other assets		997	—	—	—	—	—	—	—	—
Operational Buildings		997	—	—	—	—	—	—	—	—
Manufacturing Plant		997	—	—	—	—	—	—	—	—
Computer Equipment		2,520	2,000	—	—	208	833	625	75.0%	2,000
Computer Equipment		2,520	2,000	—	—	208	833	625	75.0%	2,000
Furniture and Office Equipment		1,201	3,870	—	—	10	1,612	1,602	99.4%	3,870
Furniture and Office Equipment		1,201	3,870	—	—	10	1,612	1,602	99.4%	3,870
Machinery and Equipment		168	137	—	—	32	57	25	43.2%	137
Machinery and Equipment		168	137	—	—	32	57	25	43.2%	137
Transport Assets		4,457	6,678	—	—	—	2,783	2,783	100.0%	6,678
Transport Assets		4,457	6,678	—	—	—	2,783	2,783	100.0%	6,678
Total Capital Expenditure on new assets	1	65,632	100,275	—	5,120	21,493	41,781	20,288	48.6%	100,275

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		66,994	4,122	—	—	3,118	1,718	(1,400)	-81.5%	4,122
Roads Infrastructure		66,994	4,122	—	—	3,118	1,718	(1,400)	-81.5%	4,122
Roads		66,994	4,122	—	—	3,118	1,718	(1,400)	-81.5%	4,122
Community Assets		2,374	—	—	—	—	—	—	—	—
Community Facilities		2,374	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		2,374	—	—	—	—	—	—	—	—
Other assets		1,243	191	—	—	(495)	80	575	721.4%	191
Operational Buildings		1,243	191	—	—	(495)	80	575	721.4%	191
Municipal Offices		1,243	191	—	—	(495)	80	575	721.4%	191
Total Capital Expenditure on renewal of existing assets	1	70,611	4,313	—	—	2,623	1,797	(828)	-45.9%	4,313

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

Description	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		—	6,830	—	—	841	2,846	2,005	70.5%
Roads Infrastructure		—	6,830	—	—	841	2,846	2,005	70.5%
Roads		—	6,830	—	—	841	2,846	2,005	70.5%
Community Assets		12,780	11,864	—	2,675	9,254	4,943	(4,311)	-87.2%
Community Facilities		9,921	8,744	—	2,675	5,705	3,643	(2,061)	-56.6%
Halls		9,921	8,744	—	2,675	5,705	3,643	(2,061)	-56.6%
Sport and Recreation Facilities		2,859	3,120	—	—	3,549	1,300	(2,249)	-173.0%
Outdoor Facilities		2,859	3,120	—	—	3,549	1,300	(2,249)	-173.0%
Total Capital Expenditure on upgrading of existing assets	1	12,780	18,695	—	2,675	10,095	7,789	(2,306)	-29.6%
									18,695

The above tables indicate that the municipality spent R7.7 million for the month ended from its capital budget and a year to date of the R34.2 million for the period ended 30 November 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. There were projects before end of September that were still in the registration processes that have not been finalised for these projects to take commence procurement and eventually commence with works 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) - M05 November

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
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 6 - Engineering Services		14,976	10,125	-	2,675	9,254	4,219	5,036	119%	10,125
Total Capital Multi-year expenditure	4,7	14,976	10,125	-	2,675	9,254	4,219	5,036	119%	10,125
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Executive and Council		-	1,304	-	-	-	543	(543)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	-	-	208	3,940	(3,732)	-95%	9,457
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		4,289	21,308	-	-	(22)	8,878	(8,901)	-100%	21,308
Vote 5 - Development Planning		3,423	2,376	-	32	509	990	(481)	-49%	2,376
Vote 6 - Engineering Services		120,168	78,712	-	5,088	24,262	32,796	(8,535)	-26%	78,712
Total Capital single-year expenditure	4	134,247	113,157	-	5,120	24,956	47,149	(22,193)	-47%	113,157
Total Capital Expenditure		149,223	123,282	-	7,795	34,211	51,368	(17,157)	-33%	123,282
Capital Expenditure - Functional Classification										
Governance and administration		6,594	11,109	-	-	218	4,629	(4,411)	-95%	11,109
Executive and council		-	1,304	-	-	-	543	(543)	-100%	1,304
Finance and administration		6,594	9,804	-	-	218	4,085	(3,867)	-95%	9,804
Community and public safety		1,607	907	-	-	463	378	85	22%	907
Community and social services		1,473	770	-	-	463	321	142	44%	770
Sport and recreation		134	137	-	-	-	57	(57)	-100%	137
Economic and environmental services		123,316	75,731	-	5,650	23,014	31,554	(8,540)	-27%	75,731
Planning and development		21,038	13,300	-	2,707	11,405	5,542	5,864	106%	13,300
Road transport		102,278	62,430	-	2,943	11,609	26,013	(14,404)	-55%	62,430
Trading services		17,706	35,536	-	2,145	10,515	14,807	(4,291)	-29%	35,536
Energy sources		15,252	15,483	-	2,145	11,011	6,451	4,559	71%	15,483
Waste management		2,454	20,054	-	-	(495)	8,356	(8,851)	-106%	20,054
Total Capital Expenditure - Functional Classification	3	149,223	123,282	-	7,795	34,211	51,368	(17,157)	-33%	123,282
Funded by:										
National Government		87,749	66,343	-	5,088	21,870	27,643	(5,773)	-21%	66,343
Transfers recognised - capital		87,749	66,343	-	5,088	21,870	27,643	(5,773)	-21%	66,343
Internally generated funds		61,474	56,939	-	2,707	12,341	23,725	(11,384)	-48%	56,939
Total Capital Funding		149,223	123,282	-	7,795	34,211	51,368	(17,157)	-33%	123,282

The above table indicate that the municipality spent R7.7 million from its capital budget for the month ended 30 November 2023 as indicated in the earlier paragraph with a year to date actual of R34.2 million.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,966	22,656	—	78	14,061	9,440	(4,620)	-48.9%	22,656
Roads Infrastructure		1,404	18,715	—	—	12,038	7,798	(4,240)	-54.4%	18,715
Roads		43	666	—	—	—	278	278	100.0%	666
Road Structures		1,117	17,583	—	—	11,747	7,326	(4,420)	-60.3%	17,583
Road Furniture		244	466	—	—	292	194	(97)	-50.2%	466
Electrical Infrastructure		562	3,941	—	78	2,023	1,642	(381)	-23.2%	3,941
MV Networks		562	3,941	—	78	2,023	1,642	(381)	-23.2%	3,941
Community Assets		668	864	—	—	164	28	(136)	-477.3%	864
Community Facilities		668	864	—	—	164	28	(136)	-477.3%	864
Halls		426	262	—	—	164	9	(156)	-1806.3%	262
Libraries		155	350	—	—	—	12	12	100.0%	350
Cemeteries/Crematoria		87	105	—	—	—	3	3	100.0%	105
Parks		—	148	—	—	—	5	5	100.0%	148
Other assets		3,391	3,279	—	2	325	1,366	1,041	76.2%	3,279
Operational Buildings		3,391	3,279	—	2	325	1,366	1,041	76.2%	3,279
Municipal Offices		3,235	3,123	—	2	325	1,301	976	75.0%	3,123
Yards		157	156	—	—	—	65	65	100.0%	156
Computer Equipment		23	30	—	1	4	13	9	69.3%	30
Computer Equipment		23	30	—	1	4	13	9	69.3%	30
Furniture and Office Equipment		69	199	—	—	60	83	23	27.7%	199
Furniture and Office Equipment		69	199	—	—	60	83	23	27.7%	199
Machinery and Equipment		—	693	—	—	45	289	243	84.4%	693
Machinery and Equipment		—	693	—	—	45	289	243	84.4%	693
Transport Assets		5,170	4,546	—	423	1,977	1,894	(83)	-4.4%	4,546
Transport Assets		5,170	4,546	—	423	1,977	1,894	(83)	-4.4%	4,546
Total Repairs and Maintenance Expenditure	1	11,287	32,266	—	504	16,635	13,113	(3,522)	-26.9%	32,266

The table shows that the municipality spent R504 thousand on the maintenance of its assets and infrastructure during the month of November 2023 with a year to date actual above the projected spending by over 26% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		30,625	34,353	—	2,407	12,275	14,314	2,039	14.2%	34,353
Roads Infrastructure		29,277	32,894	—	2,296	11,710	13,706	1,996	14.6%	32,894
Roads		12,562	14,241	—	935	4,770	5,934	1,163	19.6%	14,241
Road Structures		16,277	18,165	—	1,325	6,759	7,569	810	10.7%	18,165
Road Furniture		438	488	—	35	181	203	22	11.0%	488
Storm water Infrastructure		543	588	—	45	228	245	17	7.1%	588
Drainage Collection		204	221	—	17	86	92	7	7.1%	221
Storm water Conveyance		338	366	—	28	142	153	11	7.1%	366
Electrical Infrastructure		638	691	—	52	267	288	20	7.1%	691
MV Substations		51	55	—	4	21	23	2	7.1%	55
MV Networks		432	467	—	35	181	195	14	7.1%	467
LV Networks		155	168	—	13	65	70	5	7.1%	168
Solid Waste Infrastructure		167	181	—	14	70	75	5	7.1%	181
Landfill Sites		167	181	—	14	70	75	5	7.1%	181
Community Assets		4,532	9,089	—	201	1,025	3,787	2,762	72.9%	9,089
Community Facilities		3,762	6,344	—	138	702	2,643	1,941	73.4%	6,344
Halls		3,268	4,764	—	97	495	1,985	1,489	75.0%	4,764
Crèches		295	320	—	24	124	133	9	7.1%	320
Cemeteries/Crematoria		13	14	—	1	6	6	0	7.1%	14
Purls		101	1,068	—	8	42	445	403	90.5%	1,068
Public Ablution Facilities		27	114	—	2	11	47	36	76.3%	114
Stalls		58	64	—	5	24	27	3	9.7%	64
Sport and Recreation Facilities		770	2,745	—	63	322	1,144	821	71.8%	2,745
Outdoor Facilities		770	2,745	—	63	322	1,144	821	71.8%	2,745
Other assets		675	730	—	55	282	304	22	7.1%	730
Operational Buildings		662	716	—	54	277	298	21	7.1%	716
Municipal Offices		358	386	—	29	149	161	11	7.1%	386
Pay/Enquiry Points		3	4	—	0	1	2	0	7.1%	4
Yards		77	83	—	6	32	35	2	7.1%	83
Stores		115	125	—	9	48	52	4	7.1%	125
Training Centres		110	119	—	9	46	49	4	7.1%	119
Housing		13	14	—	1	5	6	0	7.1%	14
Social Housing		13	14	—	1	5	6	0	7.1%	14
Intangible Assets		11	—	—	16	54	—	(54)	#DIV/0!	—
Licences and Rights		11	—	—	16	54	—	(54)	#DIV/0!	—
Computer Software and Applications		11	—	—	16	54	—	(54)	#DIV/0!	—
Computer Equipment		2,380	2,809	—	144	771	1,170	399	34.1%	2,809
Computer Equipment		2,380	2,809	—	144	771	1,170	399	34.1%	2,809
Furniture and Office Equipment		29	1,342	—	50	319	559	239	42.8%	1,342
Furniture and Office Equipment		29	1,342	—	50	319	559	239	42.8%	1,342
Machinery and Equipment		1,564	4,550	—	84	451	1,896	1,445	76.2%	4,550
Machinery and Equipment		1,564	4,550	—	84	451	1,896	1,445	76.2%	4,550
Transport Assets		954	1,499	—	114	584	624	41	6.5%	1,499
Transport Assets		954	1,499	—	114	584	624	41	6.5%	1,499
Total Depreciation	1	40,770	54,371	—	3,073	15,761	22,655	6,893	30.4%	54,371

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders during and Post COVID-19

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

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

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

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

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

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

c. Procurement requests below R2000.00

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

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Group Two Media Company	Core Function:Mayor And Council	Advertising:5020	11/29/22 023	1,998.70	Request For Advertisement For Panel Of Attorney For The Municipality For A Period Of Three (3) Years.
Group Two Media Company	Core Function:Human Resources	Advertising fees 1505	11/24/22 023	1,998.70	Advertising Of Experiential Learning
Pondoland Times	Core Function:Human Resources	Advertising fees community services 250260540	11/24/22 023	2,000.00	Request For Service Provider For 3 Year Contract For Wellness And Occu Health Practitioner.
Pondoland Times	Core Function:Economic Development/Palm	Advertising fees Human resources 1010260540	11/24/22 023	2,000.00	Request For An Advert For Sourcing Of Service Provider To Supply And D Agricultural Inputs As Per The Attached Specification
Pondoland Times	Non-Core Function:Population Development	Advertising MM	11/13/22 023	2,000.00	Request For Advertisement Of Appointment Of Service Provider To Purchase 24 Months For 227 Environmental Employees And Protection Services Unit Months
Pondoland Times	Core Function:Human Resources	Advertising MM	11/13/22 023	2,000.00	Request For Advertising Of Secretary To Senior Manager Engineering Ser Under Engineering Services Department
Pondoland Times	Core Function:Municipal Manager Town Se	Advertising skills program 1010	11/13/22 023	2,000.00	Request For Service Provider To Conduct Heritage Research, And Request Design; Manufacturing And Erection Of The Life ; Site Bronze
<u>13,997.40</u>					

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

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

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Apiviwe Chamanji Group Society	Core Function:Corporate Wide Strategic P	IDP catering 515280555 Environmental Awareness Transportation 25052601485	11/6/20 23	12,870.00	Lunch Packs For Mayoral Imbizo At Ward 11 On The 01/11/2023 Request For 2x 15 Seater Taxis(1 Taxi From Mdalya Ward 28 To Wild Coas (1taxi From Khumbubza Ward 25 To Wild Coast Sun) For Coastal Committee
Billy And Chris Pty Ltd	Core Function:Biodiversity And Landscape		11/28/22 023	4,800.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held November 2023 At Ngeingo Community Hall
Billy And Chris Pty Ltd	Core Function:Corporate Wide Strategic P	IDP catering 515280555 Catering employee wellness	11/9/20 23	15,970.00	Hiring Of Pa System For 3 Days From 20 To 22/11/2023
Busauwiwe Projects	Core Function:Human Resources	1010261680 Conference and seminars Registration fees	11/15/22 023	18,600.00	Registration Fees For Ms. Z. Nehlo For Mscoa Annual Budget Workshop
Cigfarro	Core Function:Finance	Community Education catering 50280695	11/15/22 023	3,356.00	Catering Lunch For 200 People In Ward 12 For Community Education Meet On 16/11/23 At Ntabendlovu Community Hall
Diamond Pride Enterprise	Core Function:Mayor And Council	Non-Core Function:Road And Traffic Regul	11/13/22 023	21,500.00	Payment For New Card Licences. Oct 2023
Driving License Card Account	Gees And Buile's Trading	Stationery vehicle testing and licencing	11/14/22 023	26,781.00	Supply And Delivery Of 65 Packs Of 48 2ply Toilet Papers
Gees And Buile's Trading	Administrative And Corporate Support Cor	Cleaning materials 1010260070 Finished Goods:Acquisitions	11/13/22 023	25,173.20	Request For 48 2ply Toilet Papers
Gqoggoza Trading Pty Ltd	Core Function:Corporate Wide Strategic P	IDP catering 515280555	11/9/20 23	13,420.00	Request For Lunch Packs At Ward 7 For Imbizo On The 7 Nov 2023 Mzamba
Gumla Construction Pty Ltd	Core Function:Corporate Wide Strategic P	IDP catering 515280555	11/9/20 23	12,870.00	Request For Lunch Packs For Imbizo At Ward 16 Afm Hall On 02 Nov 2023
Ishishamo Sa Bambo Pty Ltd	Core Function:Corporate Wide Strategic P	IDP catering 515280555	11/6/20 23	15,084.00	Request For Lunch Packs For Imbizo On The 03 November At Ward 3 Shituk
Jnw Trading Enterprise Pty Ltd	Core Function:Roads	Maintenance: Equipment:	11/13/22 023	24,000.00	Request For Servicing Of Stamp Machine That Is Used For Posthole Patchi
Kroyson Trading	Core Function:Corporate Wide Strategic P	IDP catering 515280555	11/6/20 23	12,320.00	Request For Lunch Packs At Ward 8 For Imbizo On The 03 November At Man
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	11/13/22 023	7,000.00	Request For Two New Batteries For Water Curn; The Size Of Battery Is Class A; Sea Cca: 1005 A. Registration No-Hrd 314 Ec
Kwik-Fit Bizana	Core Function:Police Forces Traffic And	Roads Vehicle Maintenance	11/13/22 023	7,487.00	Request For Replacement Of 4 Tires For Toyota Corolla Reg.No.Hhn 088 E Size 195/65r15 91v Bc100
Kwik-Fit Bizana	Core Function:Roads	Police-Vehicle Maintenance	11/30/22 023	8,297.69	Request For Two (2) New Tyres Of A Toyota Bakkie; Reg No. Hhn 081 Ec Tyre Size Lt 245/70r16 113/110s
Kwik-Fit Bizana	Core Function:Solid Waste Removal	Refuse- Vehicle Maintenance	11/30/22 023	14,645.80	Request For Purchasing Of Two Tyres For Jtg 283 Ec (Size 295/80r22;5) Sp 130km/h And Load Rating 3550kg
Kwik-Fit Bizana	Core Function:Fleet Management	Vehicle maintenance outsourced 1010235115	11/13/22 023	27,994.96	Request For Five (5) Tyres(All Terrain Tyres) ; Two For Registration Ec And Three For Registration Jrs 361 Ec Size 265/60r18
Laz Investments	Libraries And Archives:Libraries And A	Newspaper Library 25056	12/5/20 23	8,209.00	Payment For Periodicals. September 2023
Laz Investments	Libraries And Archives:Libraries And A	Newspaper Library 25056	11/29/22 023	9,854.00	Payment For Periodicals. Oct 2023
Laz Investments	Non-Core Function:Libraries And Archives	Newspaper Library 25056	11/28/22 023	13,412.00	Payment For Supply And Delivery Of Periodicals

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Liso Investments (Pty) Ltd	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/6/20 23	15,018.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held On 31 October 2023 At Majora Tshusha Community Hall
Mabhalala Trading	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/6/20 23	15,320.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held November 2023 At Lundini Community Hall
Mazibukwana Trading	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	15,200.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held 31 October 2023 At Etyeni Village
Mbigawa	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	11,386.00	Request Lunch For 150 People For Mayoral Imbizo That Will Be Held On Th November 2023 At Nishamathe Community Hall
Mbotishi Construction And En	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	16,620.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held November 2023 At Theophilus Tshangela Community Hall
Mphunyezwa Holdings	Core Function:Mayor And Council	Community Education hiring costs 505260995	11/15/22 023	22,750.00	Catering Lunch For 200 People In Ward 15 For Community Education Meet On 09/11/23 At Makhosonke Community Hall
Mpiktu Transport Company	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	11,880.00	Request For Lunch Packs For Imbizo At Ward 5 On The 07 November At Non Mtsu Gantsa
Mtihani Trading Enterprise Pty	Core Function:Mayor And Council	Community Education hiring costs 505260995	11/15/22 023	10,010.00	Request For Lunch Packs For 150 People For Mayoral Imbizo That Will Be The 31/10/2023
Mutshulana Trading And Project	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	22,500.00	Catering Lunch With Soft Drinks For Community Education Program In Ward On 16/11/23
Mwazzanas Construction Removal	Core Function:Solid Waste Removal	Transport hire	11/13/22 023	22,000.00	Request For Truck Hire For 5 Days For Waste Collection
Mwazzanas Construction	Core Function:Mayor And Council	Transportation Legacy 505260188	12/4/20 23	28,500.00	Request For Transportation Of UkuKhanya Athletes To Secunda On The 30
Nomangowanya Trading Projects	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	11,595.00	Request For Lunch Packs For Mayoral Imbizo At Ward 04 07 November Sizra
On Grid Training And Developme	Core Function:Economic Development/Plan	LED programme Support training 1505	11/23/22 023	29,325.00	Payment For The Capacity Building For Wholesalers And Retailers
Oonyana Trading	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/6/20 23	12,330.00	Request Lunch Packs For 150 Peopel For Mayoral Imbizo To Be Held On Th October 2023 At Lugwijiini Jss Pentagon Group 707
Phapha Zimela Holding	Core Function:Marketing Customer Relati	Branding Marketing customer relations	11/30/22 023	28,000.00	Payment For Photoshoot Of The Speaker And The Whip Of The Council
Philakona	Core Function:Mayor And Council	Catering Youth Programme 510260190	11/9/20 23	4,450.00	Request For Fruit Packs For Circumcision Awareness On The 04 November Mzamba
Philakona	Core Function:Information Technology	RM Computer equipment 1010	11/24/22 023	16,720.00	Request For Repair And Service Of An Epson Plotter Printer
Reinmo Construction And Projec	Core Function:Marketing	Customer Relati	11/30/22 023	4,550.00	Request For Tea With Fruit For Executive Committee Meeting
Philakona	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/28/22 023	19,000.00	Request For Lunch For 16 Days Of Activism Launch
Sinanzinto Multipurpose Primary	Core Function:Corporate Wide Strategic P	Hire charges-Indigent Register	11/9/20 23	12,930.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held Community Hall On The 2 November
Sizisa Ukhanya Trading 1119	Non-Core Function:Population Development	Hire charges-Indigent Register	11/13/22 023	17,080.00	Lunch Packs For Imbizo At Nkantiolo Community Hall
Songo Trading And Projects	Core Function:Mayor And Council	HIV/Aids support group Catering	11/13/22 023	19,250.00	Request 150 Lunchpacks For Indigent Awareness Campaign
Songo Trading And Projects	Core Function:Marketing Customer Relati	Customer care catering 515260179	11/24/22 023	7,300.00	Request For Lunch Packs For 73 People To Attend Local Aids Council Mee
				16,500.00	Request For 150 Lunch Packs For Outreach Programme

Creator Name	Function Name	Segment	Order Date	Value	Specifications
Sibe Nteyi Projects	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/6/20 23	18,294.00	Request Lunch For 150 People For Mayoral Imbizo That Will Be Held On T 2 November 2023 At Makhosonke Community Hall
Tanati Transport Pty Ltd	Core Function:Mayor And Council	Transport	11/15/22 023	30,000.00	Request For Two Taxis From Bizana To Bishito
Thanks To Give Trading And Pro	Core Function:Biodiversity And Landscape	Environmental Awareness catering 2505260485	11/28/22 023	6,600.00	Request 60 Lunch Packs For Coastal Committee Meeting At Wild Coast Sun 13/11/2023
The Fine Dine By Noz	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	10,680.00	Request For Lunch Packs For Mayoral Imbizo At Ward 31 On The 07 Novemb
The Mane's Pty Ltd	Core Function:Fleet Management	Finished Goods:Acquisitions	11/28/22 023	22,520.00	Payment For Car Wash Service. Inv Ns 3
The Middle Man Enterprise 485	Core Function:Mayor And Council	Transport	11/24/22 023	4,000.00	Request To Hire A Mini Truck
Triple Zero Construction And P	Core Function:Corporate Wide Strategic P	Environmental Awareness catering 2505260485	11/13/22 023	15,166.00	Request Lunch Pack For B150 People For Mayoral Imbizo That Will Be Held 1 November 2023 At Multi Purpose Youth Centre
Tyres & More Kokstad	Core Function:Roads	Roads Vehicle Maintenance	12/4/20 23	8,280.00	Request For 1 New Tyre Of A Water Curt; Reg No. Jcf Ec; Tyre Size R 295/80 R22.5 152/147m
Tyres & More Kokstad	Core Function:Solid Waste Removal	Refuse-Vehicle Maintenance	12/4/20 23	20,927.70	Request For Replacement Of 4 Tyres For Dth 298 Ec Size 315/80r22; Speed 130km And Load Rating 3550kg
Wayout Construction & Projects	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	12,930.00	Request For Lunch Packs At Ward 26 On The 07 November At Wawa Hlangate
Ziphonathi Trading Enterprise	Core Function:Mayor And Council	Hiring costs special program gender 505260191	11/30/22 023	11,000.00	Request For Lunch For Stakeholder Engagement
Zisimpilo Trading Enterpris Pt	Core Function:Corporate Wide Strategic P	IDP catering 515260555	11/9/20 23	16,860.00	Request Lunch Packs For 150 People For Mayoral Imbizo That Will Be Held November 2023 At Nkosi Gwebizala Community Hall
Ziyarhbuluzza Trading Enter	Non-Core Function:Population Development	Hire charges-Indigent Register	11/15/22 023	18,950.00	Request 150 Lunchpacks For Indigent Awareness Campaign
Zuko And Lizzys Trading	Core Function:Biodiversity And Landscape	Stakeholder meetings	11/6/20 23	3,300.00	Request For 30 Lunch Packs For Gma Provincial Assessment

336,559.55

e. Procurement above R30 000 but below R200 000

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

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Eveho Trading 820(Pty)Ltd	Core Function:Economic Development\Plain	Anchor LED Projects	11/15/2023	40000	Payment For Delivery Of Sales For Wholesales And Retailers
Eveho Trading 820(Pty)Ltd	Core Function:Marketing Customer Relati	Anchor LED Projects	11/23/2023	45000	Design\Layout And Print 500 Copies Per Month In News Print Format(Tabl 12 Pages Back To Back)\Newspaper Standard Size>Edit Content In Line With Standard\Send Proof Of Lay-Out Design(Artwork) Before Printing And Del
Leadership Academy Pty Ltd	Core Function:Supply Chain Management	Training of Internal Audit Unit	11/13/2023	53943.05	Payment For Training For Internal Audit Team
Wardle And Sons Trading	Finance:Default	Finished Goods\Acquisitions	11/13/2023	54000	Request Payment For 40 Ready Pole Box(Split Meier)
Faith Lwa 01 (Pty) Ltd	Core Function:Human Resources	OHS PPE	11/23/2023	67750	Request For Payment Of Protective Clothing Ohs Invoice No:909
Jangware	Core Function:Economic Development\Plain	Economic Development Business Plans	11/28/2023	75900	Payment For Development Of A Bankable Business Plan
The Dream Girls Enterprise	Finance:Default	Finished Goods\Acquisitions	11/14/2023	151950	Request Payment For Supply And Delivery Of Animal Feed
Cjeey Holdings	Core Function:Mayor And Council	Hire costs Legacy 505260188	11/9/2023	188900	Payment For Or Tambo And Umzila Ka Tambo Transport

R677 443.05

10. Status of Tenders

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

a) Mini Tender progress for November 2023

NO	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED
1	THE MANES	R 153,755.00	R -	R 153,755.00	WMM LM 27/09/23 M MAPS	MAINTENANCE OF MUNICIPAL ANIMAL POUND SITE	Wednesday, November 1, 2023
2	HAMBANKUZOZONEKE	R 74,792.50	R -	R 74,792.50	WMM LM 27/09/23 P PPE EPW & R	PROCUREMENT OF PPE FOR EPWP & REFUSE EMPLOYEES	Thursday, November 2, 2023
3	YLT	R 197,500.00	R -	R 197,500.00	WMM LM 18/08/23/03 VIC	MAINTENANCE AND UPGRADE OF VISITOR INFORMATION CENTRE	Thursday, November 9, 2023
4	YLT	R 196,000.00	R -	R 196,000.00	WMM LM 27/09/23/01 UMG	UPGRADE AND MAINTENANCE OF GIS WEBPORTAL	Thursday, November 9, 2023
5	HAMBANKUZOZONEKE	R 102,840.00	R -	R 102,840.00	WMM LM 07/08/23 S&D CERF	CLEANING EQUIPMENT FOR RECREATIONAL FACILITIES	Monday, November 13, 2023
6	ON GRID TRAINING	R 198,950.00	R -	R 198,950.00	WMM LM 16/10/23 CBI	CAPACITY BUILDING FOR BUSINESS INCUBEE'S	Friday, November 24, 2023
7	SEBEKO HOLDINGS	R 117,565.00	R -	R 117,565.00	WMM LM 06/11/23 YEF 2023	YEAR END FUNCTION 2023	Thursday, November 30, 2023
Total		R 1,041,402.50	R -	R 1,041,402.50			

b) Tenders awarded during the month of November 2023

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Isivuno Esihle Construction	R 5,122,592.20	WMM LM 00013 M A/R	Construction of Mgomazi Access Road	Tuesday, November 7, 2023	Engineering Services

c) Status of current tenders

Bid Description	Bid Number	Chairperson	Closing Date	Validity Period	SCM Official Status	Department	Members	Today's Date	Days Lapse d	Validity Check	Remaining Days	
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Not Yet Appointed	Monday, January 1, 2024	91 Monday, April 1, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Tuesday, December 5, 2023	-27.00	Valid	118.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMM LM 00088 PVMS	Not Yet Appointed	Monday, January 1, 2024	90 Sunday, March 31, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Tuesday, December 5, 2023	-27.00	Valid	117.00
Re-validation of Township Establishment Service Provider for Extension of waste management services	WMM LM 24/08/22/RTE M	Siphele Morlock	Thursday, September 14, 2023	90 Wednesday, December 13, 2023	Asithethi Ntongana	To be evaluated	Development Planning	Sihle Khusi, Nyameka Ngcane	Tuesday, December 5, 2023	-27.00	Valid	8.00
Service Provider to Conduct Heritage Research Contract for Service and Maintenance of a Back-up Generator	WMM LM 04/08/22/01/EW MHR	Ncumisa Xoko	Monday, September 4, 2023	90 Sunday, December 3, 2023	Mziwethu Mtetanda baba	To be adjudicated	Community Services	Nonzaliso Xakata, Madodomzi Madikizela	Tuesday, December 5, 2023	92.00	Expired	-2.00
General Valuation Roll Design, Manufacturing and Erection of the life, size Bronze	WMM-LM 00013 GVR S WMM B	Siphele Morlock	Monday, September 4, 2023	90 Wednesday, February 28, 2024	Asithethi Ntongana	Closed	Municipal Manager	Not Yet Appointed	Tuesday, December 5, 2023	5.00	Valid	85.00
	WMM-LM 13/04/23/01 BUG	Siphele Morlock	Monday, September 25, 2023	90 Sunday, December 24, 2023	Asithethi Ntongana	To be adjudicated	Engineering Services	Vuyani Mgina, Madodomzi Madikizela	Tuesday, December 5, 2023	71.00	Valid	19.00
	WMM-LM 00013 GVR	Siphele Morlock	Monday, September 4, 2023	90 Sunday, December 3, 2023	Asithethi Ntongana	To be considered	Development Planning	Sihle Khusi, Nyameka Ngcane	Tuesday, December 5, 2023	92.00	Expired	-2.00
	WMM-LM 00097 Not Yet Appointed		Thursday, November 30, 2023	90 Wednesday, February 28, 2024	Ms. A. Ntongana	Closed	Municipal Manager	Not Yet Appointed	Tuesday, December 5, 2023	5.00	Valid	85.00

Bid Description	Bid Number	Chairperson	Closing Date	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapse d	Validity Check	Remaining Days	
Maintenance of Solar For 36 Months in WMM-LM Wards	WMM-LM 000900 M/S WMM-L	Not Yet Appointed	Friday, January 12, 2024	90	Thursday, April 11, 2024	Not Yet Appointed	Community Services	Not Yet Appointed	Tuesday, December 5, 2023	-38.00	Valid	128.00	
Banking Services for Five Years	WMM-LM 00012 BS	Mr.Morlock	Wednesday, October 25, 2023	90	January 23, 2024	Mr. M. Metetandaba	Awarded	B.T.O	Mrs.Xakatha, Mr.Madikizela	Tuesday, December 5, 2023	41.00	Valid	49.00
Maintenance of 2 VIP Toilets and Honey Sucking at Mbizana	WMM-LM 00012 MMT&is	Ms. N.Jokweni	Tuesday, August 22, 2023	90	Monday, November 20, 2023	Mr. M. Metetandaba	To be re-advertised	Community Services	Mrs.N. Xoko and Ms. Rabie	Tuesday, December 5, 2023	105.00	Expire d	-15.00
Socio-Economic Infrastructure Assessment Study	WMM-LM 004/ S-EIAS	Ms. N.Jokweni	Friday, August 11, 2023	90	Thursday, November 9, 2023	Mr. M. Metetandaba	To be adjudicated	Municipal Manager	Mrs. N. Xoko and Ms. Rabie	Tuesday, December 5, 2023	116.00	Expire d	-26.00
Maintenance of Electricity Infrastructure Project	WMM-LM 13/09/23/01 MEI	Mr.Mqina	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Mr. M. Metetandaba	To be evaluated	Engineering Services	Mr.Madikizela,Mr.Luphoko	Tuesday, December 5, 2023	61.00	Valid	29.00
Call Out Contract for Crane truck for 12 Months	WMM-LM 13/09/23/02 COC	Mr.Mqina	Monday, October 16, 2023	90	Sunday, January 14, 2024	Mr. M. Metetandaba	To be evaluated	Engineering Services	Mr.Madikizela,Mr.Luphoko	Tuesday, December 5, 2023	50.00	Valid	40.00
Streetlight Maintenance	WMM-LM STM	Mr.Mqina	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Mr. M. Metetandaba	To be evaluated	Engineering Services	Mr.Madikizela,Mr.Luphoko	Tuesday, December 5, 2023	61.00	Valid	29.00
Customer Care Satisfaction Survey	WMM-LM 13/09/23/04 CCS	Miss.Jokweni	Thursday, October 5, 2023	90	Wednesday, January 3, 2024	Ms. A. Ntongana	To be re-advertised	Municipal Manager	Mr.Hangabazo,Ms.Ntlanga	Tuesday, December 5, 2023	61.00	Valid	29.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Bonginkosi Hlangabazo	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Mzwethu Metetandaba	To be adjudicated	Development Planning	Vive Nonanda, Nobusi Mshweshwe	Tuesday, December 5, 2023	82.00	Valid	8.00
Land Audit	WMM-LM 24/08/23/02 MLA	Siphile Morlock	Thursday, September 14, 2023	90	Wednesday, December 13, 2023	Astithethi Ntongana	To be adjudicated	Development Planning	Sihle Khusi, Nyameka Ngejane	Tuesday, December 5, 2023	82.00	Valid	8.00
procurement of Payroll System for Five Years	WMM-LM 00012 PPS	Ms.Mshweshwe	Monday, October 23, 2023	90	Sunday, January 21, 2024	Mr. M. Metetandaba	To be evaluated	Corporate Service	Mrs.Mhlelembana, Ms.Ntlanga	Tuesday, December 5, 2023	43.00	Valid	47.00
Indigent Register Verification	WMM-LM 13/09/23/05 IRV SDC	Not Yet Appointed	Friday, January 12, 2024	90	Thursday, April 11, 2024	Mr. M. Metetandaba	To be evaluated	Community Services	Not Yet Appointed	Tuesday, December 5, 2023	-38.00	Valid	128.00
Supply and Delivery of Cleaning Resources	WMM-LM 04/08/22/01 SDC	Miss. Xoko	Monday, October 16, 2023	90	Sunday, January 14, 2024	Mr. M. Metetandaba	To be evaluated	Community Services	Mr.Morlock,Mrs Mhlelembana	Tuesday, December 5, 2023	50.00	Valid	40.00
Provision of Insurance services	WMM-LM 27/10/21/01 PIS	Mr.Morlock	Monday, October 30, 2023	90	Sunday, January 28, 2024	Mr. M. Metetandaba	Awarded	B.T.O	Mrs.Xakatha, Mr.Madikizela	Tuesday, December 5, 2023	36.00	Valid	54.00
Re-Review of ICT Disaster Recovery	WMM-LM	Ms.Mshweshwe	Thursday, November 26, 2023	90	Wednesday, February 14, 2024	Mr. M. Metetandaba	To be evaluated	Corporate Service	Mrs.Mhlelembana, Ms.Ntanga	Tuesday, December 5, 2023	19.00	Valid	71.00
Procurement of	WMM	Ms.Mshweshwe	Thursday,	90	Wednesday	Mr. M.	To Be	Corporate	Mrs.Mhlelembana,	Tuesday, December	26.00	Valid	64.00

Bid Description	Bid Number	Chairperson	Closing Date	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapse d	Validity Check	Remaining Days
Sever Room	CCR	e	November 9, 2023	Y, February 7, 2024	Mtetandaba	evaluated	Service	Ms. Ntanga	r 5, 2023			
Maintanance of Traffic Lights for 3 years	WMM-LM 00016 M TL3Y	Mr.D.Luphoko	Wednesday Y, October 11, 2023	Tuesday, January 9, 2024	Miss.A.Ntongan a	Closed	Community Services	Mr.Madododmzi Madikizela, Mr.Vuyani Mqina	Tuesday, December r 5, 2023	55.00	Valid	35.00
Panel of Attorneys for 36 Months	WMM LM 0054 PA 36 M	Not Yet Appointed	Monday, August 12, 2024	Sunday, November 10, 2024	Not Yet Appointed	On Advert	Municipal Manager	Not Yet Appointed	Tuesday, December r 5, 2023	251.00	Valid	341.00
Development of Inventory of Records	WMM-LM 28/11/23/01 RID	Not Yet Appointed	Thursday, December 21, 2023	Wednesday, March 20, 2024	Not Yet Appointed	On Advert	Corporate Service	Not Yet Appointed	Tuesday, December r 5, 2023	-16.00	Valid	106.00
Panel for Wellness and Occupational Health Practitioners	WMM-LM 0054 PA 36 M	Not Yet Appointed	Thursday, December 21, 2023	Wednesday, March 20, 2024	Not Yet Appointed	On Advert	Corporate Service	Not Yet Appointed	Tuesday, December r 5, 2023	-16.00	Valid	106.00
Supply and Delivery of PPE 36 Months	WMM-LM 00051 PPE PS 36M	Not Yet Appointed	Monday, October 23, 2023	Sunday, January 21, 2024	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Tuesday, December r 5, 2023	43.00	Valid	47.00
Supply and Delivery of PPE for 24 Months	WMM-LM 00051 P PPE ENV 24M	Not Yet Appointed	Sunday, December 10, 2023	Saturday, March 9, 2024	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Tuesday, December r 5, 2023	-5.00	Valid	95.00
SMME Equipment	31/05/22/06 MDP	Not Yet Appointed	Thursday, December 21, 2023	Wednesday, March 20, 2024	Not Yet Appointed	On Advert	Planning Development	Not Yet Appointed	Tuesday, December r 5, 2023	-16.00	Valid	106.00

d) Deviations

No deviations were approved during the month.

e) Irregular, Fruitless and Wasteful Expenditure

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

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of November 2023. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRefNumber
MIE (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Human Resources	251.39	RECEIVED	VERIFICATION OF QUALIFICATIONS PA TO MM SECRETARY TO DP	Pretoria	MAAA0001104.
GROUP TWO MEDIA COMPANY	SHOP NO 16 BIAGOS KOKSTAD 4700	Mayor and Council	1,998.70	OPEN	ATTORNEY FOR THE MUNICIPALITY FOR A PERIOD OF THREE (3) YEARS.	Kokstad	MAAA0943404.
GROUP TWO MEDIA COMPANY	SHOP NO 16 BIAGOS KOKSTAD 4700	Human Resources	1,998.70	OPEN	ADVERTISING OF EXPERIENTIAL LEARNING	Kokstad	MAAA0943404.
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	2,000.00	OPEN	REQUEST FOR SERVICE PROVIDER FOR 3 YEAR CONTRACT FOR WELLNESS AND OCCU HEALTH PRACTITIONER.	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development Planning	2,000.00	RECEIVED	REQUEST FOR AN ADVERT FOR SOURCING OF SERVICE PROVIDER TO SUPPLY AND D AGRICULTURAL INPUTS AS PER THE ATTACHED SPECIFICATION	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Population Development	2,000.00	OPEN	REQUEST FOR ADVERTISEMENT OF APPOINTMENT OF SERVICE PROVIDER TO PURCHASE 24 MONTHS FOR 227 ENVIRONMENTAL EMPLOYEES AND PROTECTION SERVICES UNIF MONTHS	Ward 17	MAAA0570434
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	2,000.00	RECEIVED	REQUEST FOR ADVERTISING OF SECRETARY TO SENIOR MANAGER ENGINEERING SER UNDER ENGINEERING SERVICES DEPARTMENT	Ward 17	MAAA0570434
ZUKO AND LIZZY'S TRADING	P O BOX 12 BIZANA WARD 1 4800	Municipal Manager Town Se	2,000.00	RECEIVED	REQUEST FOR SERVICE PROVIDER TO CONDUCT HERITAGE RESEARCH AND REQUEST DESIGN; MANUFACTURING AND ERECTION OF THE LIFE ; SIZE BRONZE	Ward 17	MAAA0570434
CGEFARO	KEMPTON PARK GAUTENG	Biodiversity and Landscape	3,300.00	RECEIVED	REQUEST FOR 30 LUNCH PACKS FOR GMA PROVINCIAL ASSESSMENT	Ward 1	MAAA0425061
THE MIDDLE MAN ENTERPRISE	P.O. BOX 14 BIZANA	Finance	3,356.00	RECEIVED	REGISTRATION FEES FOR M.S. Z. MEHLO FOR MSCOA ANNUAL BUDGET WORKSHOP	Gauteng	MAAA0129791
				OPEN	REQUEST TO HIRE A MINI TRUCK	Ward 01	MAAA0215571

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRefNumber
485	WARD 01 4800		4,000.00				
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Mayor and Council	4,450.00	RECEIVED	REQUEST FOR FRUIT PACKS FOR CIRCUMCISION AWARENESS ON THE 04 NOVEMBER MZAMBA	Ward 01	MAAA0597432
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Mayor and Council	4,550.00	RECEIVED	REQUEST FOR TEA WITH FRUIT FOR EXECUTIVE COMMITTEE MEETING	Ward 01	MAAA0597432
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Biodiversity and Landscape	4,800.00	OPEN	REQUEST FOR 2X 15 SEATER TAXIS(1 TAXI FROM MDA/TA WARD 28 TO WILD COAS (1TAXI FROM KHUMBUZA WARD 25 TO WILD COAST SUN) FOR COASTAL COMMITTEE		
THANKS TO GIVE TRADING AND PRO	P.O BOX 12 WARD 32 BIZANA 4800	Biodiversity and Landscape	6,600.00	RECEIVED	REQUEST 60 LUNCH PAKS FOR COASTAL COMMITTEE MEETING AT WILD COAST SUN 13/11/2023	Ward 13	MAAA0601727
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	7,000.00	OPEN	REQUEST FOR TWO NEW BATTERIES FOR WATER CURT ; THE SIZE OF BATTERY IS CLASS A; SEA CCA:1005 A. REGISTRATION NO:-HRD 314 EC	Ward 32	MAAA0447568
SONGO TRADING AND PROJECTS	NGINGO LOCATION AMANGUTUYANA AA WARD 13 4800	Mayor and Council	7,300.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR 73 PEOPLE TO ATTEND LOCAL AIDS COUNCIL MEE	Ward 1	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Police Forces Traffic and	7,487.00	RECEIVED	REQUEST FOR REPLACEMENT OF 4 TYRES FOR TOYOTA COROLLA REG. NO.HLN 089 E SIZE 195/65R15 91V BC100	Ward 13	MAAA1403418
TYRES & MORE KOKSTAD	P.O BOX669 KOKSTAD KWAZULU-NATAL4700	Roads	8,280.00	OPEN	REQUEST FOR 1 NEW TYRE OF A WATER CURT; REG NO. JCFC EC; TYRE SIZER 295/80 R22.5 152/147M REQUEST FOR TWO (2) NEW TYRES OF A TOYOTA BAKKE; REG NO. HLN 081 EC TYRE SIZE LT 245/70R16 113/110S	Kokstad	MAAA0408288
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800		8,297.69	OPEN		Ward 1	MAAA0408288
MSUTU GANTSAA	MSIZAWE R61 ROAD BIZANA WARD 24 4800 ESIKHUNBENI A/A EZIZIYTANENI LOCATION 4800	Corporate Wide Strategic Planning	10,010.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL B THE 31/10/2023	Ward 24	MAAA0218212
THE FINE DINE BY NOLZ	AMADIBA AA ZIPHONATHI TRADING ENTERPRISE WARD 24 4800	Corporate Wide Strategic Planning	10,680.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR MAYORAL IMBIZO AT WARD 31 ON THE 07 NOVEMBER	Ward 31	MAAA1362154
MBHIKWA NOMANGWANYA TRADING PROJECTS	P O BOX 65 WARD 6 BIZANA 4800 P.O. BOX 210226 WARD 4 BIZANA 4800 MABHELENI LOC. 4800	Corporate Wide Strategic Planning	11,000.00	OPEN	REQUEST FOR LUNCH FOR STAKEHOLDER ENGAGEMENT THAT WILL BE HELD ON TH NOVEMBER 2023 AT NTSHAWATHE COMMUNITY HALL	Ward 24	MAAA1043857
MPUKU TRANSPORT COMPANY	P O BOX 424 FLAGSTAFF WARD 8 4800 LUKOLO LOCATION IMIZIZI A/A WARD 22 4800	Corporate Wide Strategic Planning	11,386.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR MAYORAL IMBIZO AT WARD 04 07 NOVEMBER SIZA	Bizana	MAAA0414796
KHOYSON TRADING			11,595.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR IMBIZO AT WARD 5 ON THE 07 NOVEMBER AT NON	Ward 5	MAAA0943971
ONONYANA TRADING			11,880.00	RECEIVED	REQUEST FOR LUNCH PACKS AT WARD 8 FOR IMBIZO ON THE 03 NOVEMBER AT MON	Ward 8	MAAA0421737
			12,320.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 DEOLPE FOR MAYORAL IMBIZO TO BE HELD ON TH OCTOBER 2023 AT LUGWIJINI JSS	Ward 22	MAAA1360504

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRefNumber
GUMLA CONSTRUCTION PTY LTD	P.O BOX 124 WARD 16 BIZANA 4800	Corporate Wide Strategic Planning	12,870.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR IMBIZO AT WARD 16 AFM HALL ON 02 NOV 2023	Ward 16	MAAA0645689
APHIWE QHAMANI GROUP SOCIETY	20 duffy crescent avoca Avoca; Durban 4051	Corporate Wide Strategic Planning	12,870.00	RECEIVED	LUNCH PACKS FOR MAYORAL IMBIZO AT WARD 11 ON THE 01/11/2023	Ward 11	MAAA0945254
REINMO CONSTRUCTION AND PROJECT	P.O BOX 31 BIZANA WARD 14 4800	Corporate Wide Strategic Planning	12,930.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL COMMUNITY HALL ON THE 2 NOVEMBER 2023	Ward 14	MAAA0142804
WAYOUT CONSTRUCTION & PROJECTS	P O BOX 104 856 BIZANA WARD 26 4800	Corporate Wide Strategic Planning	12,930.00	RECEIVED	REQUEST FOR LUNCH PACKS AT WARD 26 ON THE 07 NOVEMBER AT NAWA HLANGABE	Ward 26	MAAA0340064
GOOGQDZA TRADING PTY LTD	P O BOX 166 BIZANA BIZANA 4800	Corporate Wide Strategic Planning	13,420.00	RECEIVED	REQUEST FOR LUNCH PACKS AT WARD 7 FOR IMBIZO ON THE 7 NOV 2023 NZAMBA EC-1SIZE 295/80R22.5/SP 130KMH AND LOAD RATING 3550KG	Ward 7	MAAA0350400
KWIK-FIT BIZANA	SHOP 221/45 MAIN STREET BIZANA 4800	Solid Waste Removal	14,645.80	OPEN	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL 31 OCTOBER 2023 AT MAUDLA TSUTSHA COMMUNITY HALL	Ward 1	MAAA0408268
LISO INVESTMENTS (PTY) LTD	P.O BOX 194 MARGATE KWAZULU NATAL 4275	Corporate Wide Strategic Planning	15,018.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR IMBIZO ON THE 03 NOVEMBER AT WARD 3 SITHUKU	Ward 3	MAAA0732385
ISIQHAMO SA BAMBLO PTY LTD	P.O BOX 139 WARD 3 KOKSTAD 4700	Corporate Wide Strategic Planning	15,084.00	RECEIVED	REQUEST LUNCH PACK FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL 1 NOVEMBER 2023 AT MULTI PURPOSE YOUTH CENTRE	Ward 1	MAAA0828940
TRIPLE ZERO CONSTRUCTION AND P	HIGHLAND VIEW WARD 01 BIZANA 4800	Corporate Wide Strategic Planning	15,165.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL NOVEMBER 2023 AT LUNDINI COMMUNITY HALL	Ward 24	MAAA07323103
MASIBUKWANA TRADING	P.O BOX 449 PORT EDWARD PORT EDWARD	Corporate Wide Strategic Planning	15,200.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL 31 OCTOBER 2023 AT ETENI VILLAGE	Ward 21	MAAA0709957
MARHALALA TRADING	MNGUNGU VILLAGE P.O BOX 210003 WARD 28 4800	Corporate Wide Strategic Planning	15,320.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL NOVEMBER 2023 AT NGCINGI COMMUNITY HALL	Ward 13	MAAA0601722
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Corporate Wide Strategic Planning	15,970.00	RECEIVED	REQUEST FOR 150 LUNCH PACKS FOR OUTREACH PROGRAMME	Ward 13	MAAA1403418
SONGO TRADING AND PROJECTS	NGINGO LOCATION AMANGUTYA AA WARD 13 4800	Marketing Customer Relations	16,500.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL NOVEMBER 2023 AT THEOPHILUS TSHANGELO COMMUNITY HALL	Ward 25	MAAA0125522
MLOBOTHI'S CONSTRUCTION AND EN	P. O. BOX 512 BIZANA WARD 25 4800	Corporate Wide Strategic Planning	16,620.00	RECEIVED	Request for Repair and Service of an Epson Plotter Printer	Ward 14	MAAA1253387
PENTAGON GROUP 707	AMANGUTYA A/A MBONGWE NI LOCATION WARD 14 4800	Information Technology	16,720.00	OPEN	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL NOVEMBER 2023 AT NKOSI GWEBITALA COMMUNITY HALL	Ward 30	MAAA0668769
ZISIMPLIO TRADING ENTERPRIS PT	P.O BOX 210675 WARD 30 BIZANA 4800	Corporate Wide Strategic Planning	16,860.00	RECEIVED	LUNCH PACKS FOR IMBIZO AT NKANTOLO COMMUNITY HALL	Ward 27	MAAA0497164
SINOZINTO MULTIPURPOSE PRIMARY	P O BOX 210381 BIZANA WARD 27 4800	Corporate Wide Strategic Planning	17,080.00	RECEIVED			

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRefNumber
MTHULANA TRADING AND PROJECTS	P.O BOX 210402 BIZANA 4800 KWANIKWE VILLAGE BIZANA ALFRED WARD 32 4800	Corporate Wide Strategic Planning	18,120.00	RECEIVED	REQUEST LUNCH PACKS FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL NOVEMBER 2023 AT KARTIJES SPORT GROUND	Ward 32	MAAA01134705
STHENE TYEYI PROJECTS	PRIVATE BAG X600 BIZANA WARD 15 4800	Corporate Wide Strategic Planning	18,294.00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR MAYORAL IMBIZO THAT WILL BE HEL ON 12 NOVEMBER 2023 AT MAKHOSONKE COMMUNITY HALL	Ward 15	MAAA0424343
BUSAIVIVE PROJECTS	1041 HIGHLAND VIEW 4800	Human Resources	18,600.00	RECEIVED	HIRING OF PA SYSTEM FOR 3 DAYS FROM 20 TO 24/11/2023	Ward 1	MAAA1302055
ZYARHUBULUZA TRADING ENTER	P.O BOX 02 BIZANA ward 5 4800	Non-core Function:Population Development	18,950.00	RECEIVED	REQUEST 150 LUNCHPACKS FOR INDIGENT AWARENESS CAMPAIGN	Ward 5	MAAA0003569
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Core Function:Mayor and Council	19,000.00	RECEIVED	REQUEST FOR LUNCH FOR 16 DAYS OF ACTIVISM LAUNCH	Ward 01	MAAA0597432
SIZISA UKHANYO TRADING 1119	P.O BOX 12 BIZANA WARD 16 4800	Non-core Function:Population Development	19,250.00	RECEIVED	REQUEST 150 LUNCHPACKS FOR INDIGENT AWARENESS CAMPAIGN	Ward 16	MAAA0167545
TREES & MORE KOKSTAD	P.O BOX 669 KOKSTAD KWAZULU-NATAL 4700	Core Function:Solid Waste Removal	20,927.70	OPEN	REQUEST FOR REPLACEMENT OF 4 TYRES FOR DTH 289 EC SIZE 3.15/80R27; SPEED 130KM AND LOAD RATING 3550KG	Kokstad	MAAA0218212
DIAMOND PRIDE ENTERPRISE	P.O BOX 210563 BIZANA WARD 12	Core Function:Mayor and Council	21,500.00	RECEIVED	CATERING LUNCH FOR 200 PEOPLE IN WARD 12 FOR COMMUNITY EDUCATION MEET ON 16/11/23 AT NTABENDELOU COMMUNITY HALL	Ward 12	MAAA0162580
MVIZAZANAS CONSTRUCTION	P.O BOX 2105170 WARD 1 BIZANA 4800	Core Function:Solid Waste Removal	22,000.00	RECEIVED	REQUEST FOR TRUCK HIRE FOR 5 DAYS FOR WASTE COLLECTION	Ward 1	MAAA0015090
MTHAH TRADING ENTERPRISE PTY	P.O. BOX 765 PORT EDWARD 4800	Core Function:Mayor and Council	22,500.00	RECEIVED	CATERING LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM IN WARD ON 16/11/23	Ward 21	MAAA0368565
THE MANE'S PTY LTD	P.O BOX 39274 BIZANA WARD 17 4800	Core Function:Fleet Management	22,520.00	RECEIVED	PAYMENT FOR CAR WASH SERVICE, INV NO 3	Ward 17	MAAA0100893
MPHUNYEZWA HOLDINGS	P.O BOX 210484 BIZANA WARD 15 4800	Core Function:Mayor and Council	22,750.00	RECEIVED	CATERING LUNCH FOR 200 PEOPLE IN WARD 15 FOR COMMUNITY EDUCATION MEETI ON 09/11/23 AT MAKHOSONKE COMMUNITY HALL	Ward 15	MAAA0449534
FIRSTRAND	FNB PLACE 30 DISGONAL STREET JOHANNESBURG 2000	Finance:Default	22,905.73	RECEIVED	Request payment for fuel	Johannesburg	MAAA01041160
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Core Function:Roads	24,000.00	OPEN	REQUEST FOR SERVICING OF STAMP MACHINE THAT IS USED FOR POTHOLE PATCHI	Ward 31	MAAA0253021
GEE'S AND BULLIES TRADING	P.O.BOX 134 BIZANA WARD 04 4800	Core Function:Finance	25,173.20	RECEIVED	SUPPLY AND DELIVERY OF 65 PACKS OF 48 2PLY TOILET PAPERS	Ward 04	MAAA0491577
GEE'S AND BULLIES TRADING	P.O. BOX 134 BIZANA WARD 04-4800	Administrative and Corporate Support:Cor	25,173.20	DELETED	REQUEST FOR 48 2PLY TOILET PAPERS	Ward 04	MAAA0491577
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Road and Traffic Regul	26,781.00	RECEIVED	PAYMENT FOR NEW CARD LICENCES, OCT 2023	Pretoria	MAAA0357741
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Eleet Management	27,994.96	RECEIVED	REQUEST FOR FIVE (5) TYRES (ALL TERRAIN TYRES); TWO FOR REGISTRATION EC AND THREE FOR REGISTRATION JR 361 EC SIZE 265/60R18	Ward 1	MAAA04068288

Creditor Name	Creditor Address	Function Name	Value	Status	Specifications	Ward No.	CSDRefNumber
PHAPHA ZINDELA HOLDING	P O BOX 35 WARD 30 BIZANA 4800	Marketing Customer Relati	28,000.00	RECEIVED	PAYMENT FOR PHOTOSHOOT OF THE SPEAKER AND THE WHIP OF THE COUNCIL	Ward30	MAAA0580062
MVAZANAS CONSTRUCTION	P O BOX 2105/170 WARD 1 BIZANA 4800	Mayor and Council	28,500.00	RECEIVED	Request for transportation of Urukanya Athletes to Secunda on the 30	Ward 1	MAAA0025090
On Grid Training and Development	OFFICE NO.3 39 MAIN STREET BIZANA 4800	Economic Development/Plann	29,325.00	RECEIVED	PAYMENT FOR THE CAPACITY BUILDING FOR WHOSELLERS AND RETAILERS	Ward 1	MAAA04729086
TAMATI TRANSPORT PTY LTD	P.O. BOX 77 BIZANA WARD 17 4800	Mayor and Council	30,000.00	RECEIVED	REQUEST FOR TWO TAXIS FROM BIZANA TO BHSHO	Ward 17	MAAA0369147

942,339.07

12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS					PROCUREMENT PROCESS					
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Not Paid N/A	Government Printing Works	R 15,132.00	Printing Works for Provincial and Local Important Documents	Z.Zukulu		Friday, July 7, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Not Paid N/A	ILGM South African Local Government Association	R 1,070.00	Membership Fees for CFO	Z.Zukulu		Thursday, August 17, 2023	Budget and Treasury	NO	One quote requested	Sole Provider
Monday, July 31, 2023	ECPNA2023/12941	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	University of KwaZulu Natal	R 25,000.00	Study Fees for Operations and Maintenance Manager	Z.Zukulu		Tuesday, July 25, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid N/A	Government Printing Works	R 1,008.78	Printing Works for Provincial and Local Important 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 Membership Fees for Manager Internal Auditor	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	Study Fees for Fleet Officer	Z.Zukulu	Thursday, July 20, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Thursday, August 31, 2023	22112411/20232	Studio Higher Education	R 3,330.00	Local Government Oversight For	Z.Zukulu	Tuesday, August 15, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN0003645	S.A. Board for Peaplo Practices	R 2,300.00	Mr.Jozela Membership Fees for CFO and Municipal Manager	Z.Zukulu	Wednesday, September 27, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	11729	CIGFARO	R 15,796.00			Thursday, September 28, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Wednesday, October 11, 2023	1000620	HV Test Academy	R 12,458.53	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering Office	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
Wednesday, October 11, 2023	INV2023072102	Renkalic Training centre	R 13,900.00	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering office	NO	One quote requested	Sole Provider
Tuesday, September 12, 2023	Gov0911	Sita	R 31,600.00	Study Fees Electricity Officials Membership fees for internal audit	Z.Zukulu	Tuesday, September 12, 2023	Engineering office	NO	One quote requested	Sole Provider
Not Paid		Institute for Internal Auditors	R 22,011.00	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, September 19, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Not Paid	DF155156459	MIE	R 4,326.65	Z.Zukulu	Tuesday, October 24, 2023	Corporate Services	NO	One quote requested	One quote requested	Sole Provider
Not Paid	IND031421	WESSA	R 12,275.00	NGO	Z.Zukulu	Monday, October 30, 2023	LED	NO	One quote requested	Sole Provider
Not Paid	1345560 C	WITS	R 116,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	1345560 A	WITS	R 174,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	12478	CIGFARO	R 3,356.00	Membership fees	Z.Zukulu	Monday, November 13, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Not Paid	DF156159749	MIE	R 251.39	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, November 28, 2023	Corporate Services	NO	One quote requested	Sole Provider
			R 497,396.66							

13. Contract Management

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

- a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of the municipality is properly enforced;
- b) Monitor on a monthly basis the performance of the contractor under the contract or agreement;

- c) Establish capacity in the administration of the municipality –
 - i. To assist the accounting officer in carrying out the duties set out in the paragraphs above; and
 - ii. To oversee the day-to-day management of the contract or agreement; and
- d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

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

CONTRACT REGISTER EXPENDITURE FOR NOVEMBER 2023/24 FY							
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Nov	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZ LM27/02/18 /02ENG	R 81,933,542.18	R 5,127,510.31	R 2,233,369.43	R 3,653,781.10	R 1,473,729.21
Sage VIP Sizanane Consulting	Payroll System General Valuation Roll 20/9/2024	None Provided	R -	R 861,144.95	R -	R -	R 861,144.95
Munsoft (PTY) LTD	Financial and Billing System Provision of Insurance Services	MBIZ LM/02/05/18/INS/BTO	R 876,543.75	R -R 4,806,877.51	R -	R 285,908.98	R 581,857.44
First Rand Limited	Provision of Banking Services	MBIZ LM/06/03/18/LT/ BTO	R -	R -R 16,245,864.06	R -	R -	R 15,190,732.91
Comlog	Prepaid electricity agent	Ref/G/1/1/5	R -	R -R 8,789,825.27	R -	R -	R 4,806,877.51
West Bank Limited	Fuel	MBIZ LM/06/03/18/LT/ BTO	R -	R -R 5,975,851.29	R -	R -	R 16,245,864.06
Kunyoliz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R -R 2,224,282.98	R -	R -	R 8,789,825.27
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFFRA) for 3 years	MBIZ LM 0035 IFFRA	R 5,300,000.00	R 208,042.19	R -	R -	R 5,975,851.29
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R 13,575,722.50	R -	R -	R 2,224,282.98
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(Ele Load Forecasting)	MBIZ LM 0055 CON	R 345,000.00	R -	R -	R -	R 13,575,722.50
Restsam	Panel of Electrical	MBIZ LM 0055	R -	R -	R -	R -	R -

CONTRACT REGISTER EXPENDITURE FOR NOVEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Nov	Current year Expenditure	Closing Balance
CON	-	-	-	-	-	-	-
Engineering PTY Ltd	Engineering Consultants						
Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	MBIZ LM 0085 AMRS	R 2,129,902.23	-R 1,104,703.37	R -	R 105,558.98	-R 1,210,262.35
Iqavinya 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 -	R 280,772.35	R 6,239.40
Iqavinya Design and Workshop	Manufacturing Hubs	WMM-LM(Panel of Consultants)	R 3,850,372.50	R 2,017,822.13	R -	R -	R 2,017,822.13
Bukhobethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSSC	R 27,820,800.00	R 10,347,700.00	R -	R 96,600.00	R 10,251,100.00
BMK Consulting Engineering	Tshuze To Luphilwe Access Road	MBIZ LM 0055 CON	R 1,232,705.70	R 234.29	R -	R -	R 234.29
Phahle Construction	Maintenance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -448,965.09	R -	R -	R -448,965.09
Dr Sugudhav-Sewpersad Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -2,768,179.44	R -	R 74,687.28	R -2,842,866.72
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -5,207,718.76	R -	R 571,369.79	R 5,779,088.55
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R 5,897,168.03	R -	R -	R 5,897,168.03
Zinnzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R 742,012.91	R 639,321.57	R -	R 102,691.34
Oracle Energy and Power	Electrification of Nomlaci Village	WMM LM00059E MV	R 5,485,723.24	R 3,206,000.67	R -	R 2,259,518.12	R 946,482.55
EKS Vehicle Tracking Services	Vehicle Tracking Contracts(RT-46)	R -	R -166,072.38	R -	R -	R 20,661.39	R 186,733.77
Isivuno Esihle Construction	Construction of Tshuze to Luphilweni Access Road	WMM/LM 00097	R 7,534,851.06	R 805,691.59	R -	R -	R 805,691.59
Imeans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -173,923.28	R -	R 581,542.99	R -75,466.27
Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -486,002.26	R -	R 628,779.07	R -1,114,781.33
Bomiba Diesel	Supply and Delivery of	WMM LM 18/09/09/10/1	R -	R 283,206.73	R -	R 492,900.00	R 776,196.73

CONTRACT REGISTER EXPENDITURE FOR NOVEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Nov	Current year Expenditure	Closing Balance
	Stationery for 12 months						
Thahle Project JV Ayagu Construction Mabozela Trading Enterprise JV Boboshe Trading Enterprise	Construction of Sidanga Access Road with Bridges Electrification of Redoubt Village (Ward 20) 180 Households	WMM LM 00098	R 19,990,389.66	R 3,998,110.14	R -	R 1,999,034.91	R 1,999,075.23
XS Dollarz	Construction of DLTC Guard House CGH	WMM LM 00057E MV 08/12/22/01	R 4,845,112.10	R 2,354,907.64	R -	R -	R 2,354,907.64
Nikhwe Group	Repairs and Maintenance of Municipal Main Building	WMM LM 00099 FRM MB	R 1,557,620.17	R 410,097.58	R -	R -	R 410,097.58
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 EDDC	R 4,051,813.16	R 2,323,298.36	R 609,250.94	R 2,120,074.49	R 203,233.87
Thahle Projects JV Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,884,206.38	R 2,322,607.29	R -	R 1,706,855.31	R 615,751.98
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	WMM LM 00644 SRM	R -	R -R 980,420.00	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 9,520,610.95	R 1,122,211.06	R -	R 1,874,651.46	R -R 752,440.40
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 8,360,152.80	R 348,461.81	R 1,140,068.45	R 2,552,472.58	R 2,204,010.77
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 6,825,933.78	R 2,491,579.19	R -	R 2,885,226.67	R -R 393,647.48
LG Construction TA LGC Construction Restsam Engineering PTY Ltd	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,232,704.10	R 1,055,816.70	R -	R 615,238.51	R 440,578.19
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 06/10/22/02 HPC	R 3,687,053.32	R 100,388.23	R -	R 1,755,178.20	R -R 1,654,789.97
Maille Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R 650,578.00	R -	R -	R 650,578.00
ZML Group	Electrification of Ziziyanei Village Rehabilitation of Dumping Site for a Period of 18	WMM LM 00058E	R 7,836,167.58	R 4,573,820.49	R 24,1529.67	R 3,418,972.29	R 1,154,248.20
Manyobo Group		WMM LM 04/08/22/02 RMD	R -	R 234,400.00	R -	R 825,307.81	R -R 1,059,707.81

CONTRACT REGISTER EXPENDITURE FOR NOVEMBER 2023/24 FY

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Nov	Current year Expenditure	Closing Balance
Months							
Lilitha Project Managers	Preparation og GRAP Compliant Immovable Fixed Asset Register	W/MM LM 14/06/22 FAR	R 1,722,106.00	R 1,722,106.00	-	R -	R 1,722,106.00
Wandise and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	W/MM LM 03/11/22/05 EMT	R -	R -	R -	R -	R -
Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	W/MM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -
VHB and Associates	Construction of Mbizana Civic Centre	MBIZLM27/02/18 /02ENG	R 3,811,832.48	R 3,430,649.24	R -	R 2,668,282.74	R 762,366.50
Nikhwe Group	Hiring of Construction Plant and Trucks	W/MM LM 08/12/22/02 HPC	R 1,000,305.05	R 1,000,305.05	R -	R -	R 1,000,305.05
Citi Cargo	Hiring of Construction Plant and Trucks	W/MM LM 08/12/22/02 HPC	R 1,302,481.25	R 425,754.01	R -	R 398,150.00	R 472,395.99
Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	W/MM LM 00081 RVL	R 3,491,945.22	R 3,491,945.22	R 703,778.27	R 2,797,119.59	R 694,825.63
Zinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	W/MM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -
Zinzame Consulting Engineers	Rehabilitation of Matshezini Access Road	MBIZ LM 0055 CON	R 307,674.95	R 59,083.23	R -	R -	R 59,083.23
S Zoko Consulting	Rehabilitation of Ntamonde Access Road	MBIZ LM 0056 CON	R 508,801.44	R 95,897.39	R -	R 68,558.95	R 27,338.44
Zinzame Consulting Engineers	Rehabilitation of Mgodini to Mcinjweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R 159,301.47	R -	R -	R 159,301.47
Zinzame Consulting Engineers	Maintenance of Monti Access Road	MBIZ LM 0055 CON	R 253,105.02	R 12,190.01	R -	R -	R 12,190.01
The Mane's	Construction of Majazi Landfill Site Car Wash Services for 12 Months	MBIZ LM 0055 CON 26/10/22/03 CWS	R 10,217,753.61	R 9,030,991.07	R -	R 59,050.00	R 59,050.00
Nkwall AM	Fencing of Mohuthutumi	W/MM-LM 04/05/23/06	R 4,863,852.26	R 4,863,852.26	R -	R 3,673,679.89	R 1,190,172.37

CONTRACT REGISTER EXPENDITURE FOR NOVEMBER 2023/24 FY							
SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Closing Balance	23-Nov	Current year Expenditure	Closing Balance
Marumbathwa Stadium							
The Manes	Supply and Delivery of Cleaning Resources	WMM LM 04/08/22/01 SDC	R -	R -	R 182,030.00	R -	R 182,030.00
Citeplan	Kubha/Magusheni LSDF	WMM LM /24/08/22 K/M LSDF	R 276,000.00	R 276,000.00	R -	R 12,000.00	R 264,000.00
Masilo Jv Kresta Green	Nomlaci Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 5,221,160.12	R 5,221,160.12	R 1,759,877.95	R 2,695,211.32	R 2,525,948.80
ODG Technologies PTY Ltd	Nomlaci Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 1,035,116.46	R 1,035,116.46	R -	R 622,035.39	R 413,081.07
Stira Construction	Construction of Mgutsalala Access Road	WMM LM 0001/03 M/W18	R 4,621,749.00	R 4,621,749.00	R 1,041,862.77	R 1,834,055.37	R 2,787,593.63
Alutha Holding & Z Show Love and Care	Construction to Ntshikitshane to Bhukuvuvi Access Road	WMM LM 0001/04 CS W08	R 2,270,158.00	R 2,270,158.00	R 620,254.80	R 1,390,966.80	R 879,191.20
Restsan Engineering PTY Ltd	Electrification of Redoubt Village (Ward 20) Phase 2	MBIZ LM 0055 CON	R 908,266.35	R 908,266.35	R 50,418.61	R 50,418.61	R 407,847.74
Isivuno Esile Construction	Construction of Mgomazi Access Road	WMM LM 0001/3 M/A/R	R 5,122,592.20	R 5,122,592.20	R 856,416.95	R 856,416.95	R 4,266,175.25
Zimzame Consulting Engineers	Construction of Mwillini Access Road(Professional Services)	WMM LM 0018 MZ A/R	R 1,423,057.26	R 1,423,057.26	R 350,817.74	R 879,953.83	R 543,103.43
Masilo Projects 85	Electrification of Msarweni Village Phase 2	WMM LM MSR001	R 3,207,821.60	R 3,207,821.60	R 331,540.10	R 331,540.10	R 2,876,281.50
			R 280,302,071.36	R 19,736,662.20	R 11,467,703.73	R 49,536,079.87	-R 29,799,417.67

PART 2 – SUPPORTING DOCUMENTATION

1. 2022/23 Audit Progress

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

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

The following milestones have been covered:

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

By the end of November 2023, 70 RFIs had been issued and responded to compared to 27 at the same time in the previous audit. 24 communications of audit findings had been raised by the end of the month compared to no communication of audit findings at the same point last year.

As was expected that more engagements started during the month of October 2023 as this is the time where auditors have had sufficient time to look at the information provided and are working towards finalising their audit processes to allow review processes to take place. The audit was therefore concluded by 30 November 2023.

Issues raised during the process relate to supporting information that is not updated to agree to the information reported and other supporting information, examples of these are as follows:

- Tender registers incorrect
- Work in progress registers incorrect
- Completion certificates reflecting incorrect completion costs

There has also been an issue surrounding the accounting treatment of the INEP projects that has been brought about by the guidelines issued by National Treasury which have created problems for most of the

municipalities in the country. There are currently discussions between the Auditor General and the National Treasury regarding the applicability of these and how they should be regarded.

2. Implementation of the Finance Management Internship Programme

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

- a) Number of interns, which is 5 at all times
- b) The minimum requirements for recruitment of the interns
- c) The recruitment process to be followed
- d) The duration of the programme
- e) The remuneration structure and limits
- f) The reporting requirements
- g) The structure of the programme

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

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

3. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

R thousands	Description	Budget Year 2023/24									
		NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr
		Total	Bad Debts Written Off against Debtors	Total over 90 days	Total	Total	Total	Total	Total	Total	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	1,904	1,595	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,334	1,904	304	276	1,625	1,628	1,462	1,088	13,492	27,129
Receivables from Non-exchange Transactions - Property Rates	1400	974	-	-	-	301	10,541	280	263	28,453	41,392
Receivables from Exchange Transactions - Waste Water Management	1500	-	34	16	14	14	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	2	2	2,067	2,165
Receivables from Exchange Transactions - Property Rental Debts	1700	-	-	821	833	798	641	612	590	15,858	384
Interest on Arrear Debtor Accounts	1810	736	-	-	-	-	-	-	-	20,888	384
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	270	232	250	228	241	224	7,945	9,775
Other	1900	385	-	-	-	-	-	-	-	-	8,888
Total By Income Source	2000	6,464	3,315	2,949	2,988	13,054	2,698	2,168	68,199	101,734	89,006
2022/23 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	546	623	609	583	10,652	397	360	30,349	44,119	42,341
Commercial	2300	5,397	2,388	2,062	2,127	2,123	1,941	1,556	23,351	41,346	31,298
Households	2400	322	304	279	277	278	260	252	14,299	16,270	15,366
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	6,464	3,315	2,949	2,988	13,054	2,698	2,168	68,199	101,734	89,006

The table above shows municipal debtors for the month of November 2023 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

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

4. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2023/24								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
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	724								724
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	724	-	-	-	-	-	-	-	724

The above table shows the municipality's creditors and their ageing.

5. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rand)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
Municipality															
FNB CALL DEPOSIT ACCOUNT(62550717767)			Not fixed	Call Deposit	No	Variable	0.004676388	0	n/a	not fixed	8,379	39	(2,151)	-	6,268
FNB CALL DEPOSIT ACCOUNT(62459758078)			Not fixed	Call Deposit	No	Variable	0.006158262	0	n/a	not fixed	8	0	-	7,000	7,008
FNB CALL DEPOSIT ACCOUNT(62028477992)			Not fixed	Call Deposit	No	Variable	0.006199209	0	n/a	not fixed	386,058	2,393	(21,393)	-	367,058
FNB CALL DEPOSIT ACCOUNT(62816769220)			Not fixed	Call Deposit	No	Variable	0.005958918	0	n/a	not fixed	357	2	-	-	359
FNB CALL DEPOSIT ACCOUNT(62816773073)			Not fixed	Call Deposit	No	Variable	0.011594279	0	n/a	not fixed	818	9	-	1,450	2,277
FNB CALL DEPOSIT ACCOUNT(62896110170)			Not fixed	Call Deposit	No	Variable	0.005959052	0	n/a	not fixed	27	0	-	-	27
FNB CALL DEPOSIT ACCOUNT(62852108531)			Not fixed	Call Deposit	No	Variable	0.005958902	0	n/a	not fixed	2,657	16	-	-	2,673
FNB CALL DEPOSIT ACCOUNT(62550715828)			Not fixed	Call Deposit	No	Variable	0.005958905	0	n/a	not fixed	1,462	9	(9)	-	1,462
Entities															387,133
Entities sub-total															-
TOTAL INVESTMENTS AND INTEREST	2										-		-	-	-
											399,767	2,469	(23,553)	8,450	387,133

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 R12.6 million which lead to a decrease in its investments for the month of November 2023. It should however be noted that this only reflects the difference between what was received and what was spent.

6. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2022/23		Original Budget	Adjusted Budget	Monthly actual	Budget Year 2023/24			
		Audited Outcome	YearTD actual				YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		21,111	349,397	—	—	1,450	146,523	145,582	(1,197)	-0.8%
Local Government Equitable Share		—	341,204	—	—	—	142,168	142,168	(0)	0.0%
Finance Management		2,100	2,100	—	—	—	2,100	875		2,100
Integrated National Electrification Programme		—	—	—	—	—	—	—		—
EPWP Incentive		3,687	3,222	—	—	1,450	2,255	1,343		3,222
Neighbourhood Development Partnership Grant		—	—	—	—	—	—	—		—
Municipal Infrastructure Grant	3	2,534	2,871	—	—	—	—	1,196	(1,196)	-100.0%
Disaster relief grant		12,790	—	—	—	—	—	—		—
Provincial Government:		500	500	—	—	500	500	208	292	140.0%
Health subsidy		—	—	—	—	—	—	—		—
Capacity Building and Other		500	500	—	—	500	500	208		500
Other transfers and grants [insert description]		—	—	—	—	—	—	—		—
District Municipality:		—	—	—	—	—	—	—		—
Other grant providers:		—	—	—	—	—	—	—		—
Total Operating Transfers and Grants	5	21,611	349,897	—	—	1,950	147,023	145,791	(905)	-0.6%
Capital Transfers and Grants										
National Government:		98,354	71,555	—	—	7,000	25,726	29,814	(6,805)	-22.8%
Municipal Infrastructure Grant (MIG)		48,148	54,555	—	—	—	15,926	22,731	(6,805)	-29.9%
Neighbourhood Development Partnership		—	—	—	—	—	—	—		—
Municipal Disaster Recovery Grant		33,806	—	—	—	—	—	—		—
Integrated National Electrification Programme Gran		16,400	17,000	—	—	7,000	9,800	7,083		17,000
Other capital transfers [insert description]		—	—	—	—	—	—	—		—
Provincial Government:		—	—	—	—	—	—	—		—
District Municipality:		—	—	—	—	—	—	—		—
Other grant providers:		—	—	—	—	—	—	—		—
Total Capital Transfers and Grants	5	98,354	71,555	—	—	7,000	25,726	29,814	(6,805)	-22.8%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	119,965	421,452	—	—	8,950	172,749	175,605	(7,710)	-4.4%
										421,452

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description R thousands	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		21,111	349,397	–	23,183	91,245	145,582	(54,337)	-37.3%	
Local Government Equitable Share		–	341,204	–	22,171	84,709	142,168	(57,459)	-40.4%	
Finance Management		2,100	2,100	–	237	1,056	875	181	20.7%	
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	
EPWP Incentive		3,687	3,222	–	259	3,222	1,343	1,880	140.0%	
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant		2,534	2,871	–	516	2,258	1,196	1,062	88.8%	
Disaster relief grant		12,790	–	–	–	–	–	–	–	
Provincial Government:		500	500	–	15	74	208	(134)	-64.4%	
Health subsidy		–	–	–	–	–	–	–	–	
Capacity Building and Other		500	500	–	15	74	208	(134)	-64.4%	
–		–	–	–	–	–	–	–	–	
–		–	–	–	–	–	–	–	–	
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	
District Municipality:		–	–	–	–	–	–	–	–	
Other grant providers:		–	–	–	–	–	–	–	–	
Total operating expenditure of Transfers and Grants:		21,611	349,897	–	23,199	91,320	145,791	(54,471)	-37.4%	
Capital expenditure of Transfers and Grants										
National Government:		98,354	76,295	–	5,778	25,055	31,790	(6,735)	-21.2%	
Municipal Infrastructure Grant (MIG)		48,148	54,555	–	3,337	9,149	22,731	(13,582)	-59.8%	
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	
Integrated National Electrification Programme Gran		16,400	17,000	–	2,441	12,522	7,083	5,439	76.8%	
Disaster Recovery Grant		33,806	4,740	–	–	3,384	1,975	1,409	71.3%	
–		–	–	–	–	–	–	–	–	
–		–	–	–	–	–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	
Provincial Government:		–	–	–	–	–	–	–	–	
District Municipality:		–	–	–	–	–	–	–	–	
Other grant providers:		–	–	–	–	–	–	–	–	
Total capital expenditure of Transfers and Grants		98,354	76,295	–	5,778	25,055	31,790	(6,735)	-21.2%	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,965	426,192	–	28,977	116,374	177,580	(61,206)	-34.5%	

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 - M05

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

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

7. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description R thousands	Ref 1	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		20,224	29,982	—	10,544	12,829	12,492	336	3%	29,982
Service charges		54,103	32,606	—	4,212	18,410	13,586	4,824	36%	32,606
Other revenue		3,680	51,616	—	989	4,496	21,507	(17,010)	-79%	51,616
Transfers and Subsidies - Operational		343,919	349,897	—	1,950	147,023	145,791	1,232	1%	349,897
Transfers and Subsidies - Capital		93,836	71,555	—	7,000	28,526	29,814	(1,288)	-4%	71,555
Interest		28,371	15,890	—	2,498	13,459	6,621	6,838	103%	15,890
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(312,003)	(380,618)	—	(26,668)	(154,681)	(158,591)	(3,909)	2%	(380,618)
Interest		—	(100)	—	—	—	(42)	(42)	100%	(100)
Transfers and Subsidies		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		232,129	170,828	—	526	70,062	71,178	1,116	2%	170,828
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
Payments				—						
Capital assets		(149,222)	(141,376)	—	(8,724)	(43,945)	(58,907)	(14,962)	25%	(141,376)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(149,222)	(141,376)	—	(8,724)	(43,945)	(58,907)	(14,962)	25%	(141,376)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—
Payments										
Repayment of borrowing		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	—	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		82,907	29,451	—	(8,199)	26,117	12,271			29,451
Cash/cash equivalents at beginning:		277,109	277,109	—	394,331	360,015	277,109			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	—	386,133	386,133	289,380			389,467

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

8. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		360,015	306,560	—	386,133	306,560
Trade and other receivables from exchange transactions		22,750	46,746	—	32,599	46,746
Receivables from non-exchange transactions		42,668	25,809	—	51,735	25,809
Current portion of non-current receivables		—	—	—	—	—
Inventory		1,384	450	—	2,216	450
VAT		17,621	18,042	—	32,558	18,042
Other current assets		23,568	15,763	—	16,092	15,763
Total current assets		468,005	413,370	—	521,333	413,370
Non current assets						
Investments		—	—	—	(3,277)	—
Investment property		42,209	39,090	—	42,209	39,090
Property, plant and equipment		837,613	834,980	—	855,957	834,980
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		1,261	1,261	—	1,261	1,261
Intangible assets		632	43	—	578	43
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		881,715	875,374	—	896,728	875,374
TOTAL ASSETS		1,349,720	1,288,744	—	1,418,061	1,288,744
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		497	506	—	454	506
Trade and other payables from exchange transactions		52,744	74,019	—	29,228	74,019
Trade and other payables from non-exchange transactions		8,199	—	—	6,070	—
Provision		19,918	20,308	—	16,575	20,308
VAT		—	4,947	—	20,606	4,947
Other current liabilities		—	—	—	—	—
Total current liabilities		81,357	99,779	—	72,933	99,779
Non current liabilities						
Financial liabilities		—	—	—	—	—
Provision		11,485	22,484	—	11,485	22,484
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		11,485	22,484	—	11,485	22,484
TOTAL LIABILITIES		92,842	122,263	—	84,418	122,263
NET ASSETS	2	1,256,878	1,166,481	—	1,333,643	1,166,481
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,256,878	1,166,481	—	1,333,643	1,166,481
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1,256,878	1,166,481	—	1,333,643	1,166,481

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

9. Municipal Manager's quality certification

Quality Certificate

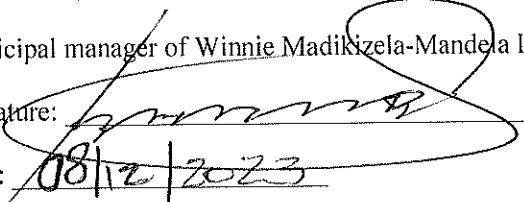
I, Luvuyo Mhlongo, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

The monthly budget statement

for the month of November 2023 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mhlongo

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

Signature: 

Date: 08/12/2023

